
A N N U A L
R E P O R T
C O M M U N I T Y
D E V E L O P M E N T

FOR THE FISCAL YEAR ENDED

MARCH 31, 2000

Note to Readers:

Copies of the annual report are available from:

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PREFACE

Public Accounts 1999-2000

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Government Accountability Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 18 ministries.

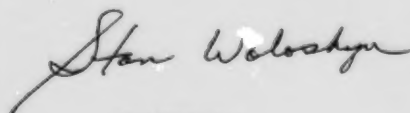
The annual report of the Government of Alberta released in June contains the Provincial Treasurer's accountability statement, the consolidated financial statements of the Province and a comparison of the actual performance results to desired results set out in the government's business plan, including the *Measuring Up* report.

This annual report of the Ministry of Community Development contains the Minister's accountability statement, the audited consolidated financial statements of the ministry and a comparison of actual performance results to desired results set out in the ministry business plan. This ministry annual report also includes:

- the financial statements of entities making up the ministry including the department of Community Development, regulated funds and provincial agencies for which the Minister is responsible.
- other financial information as required by the *Financial Administration Act* and *Government Accountability Act*, either as separate reports or as part of financial statements, to the extent that the ministry has anything to report.

Minister's Accountability Statement

The ministry's annual report for the year ended March 31, 2000 was prepared under my direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of the government's policy directions as at September 14, 2000, with material economic or fiscal implications of which I am aware, have been considered in the preparation of this report.



Stan Woloshyn
Minister

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Message from the Minister

It is my pleasure to present to Albertans the 1999-2000 annual report for the Ministry of Community Development. As demonstrated throughout the report, 1999-2000 was a year of change and challenges for the ministry including the new responsibilities of seniors housing and special purpose housing. As diverse as the ministry is, however, the core businesses remained focused on supporting strong communities and assisting Albertans in many different walks of life.

The ongoing success of the ministry flows from its ability to develop and maintain strong partnerships with its stakeholders. In the future, there will be increasing importance put on the value of these partnerships and maintenance of links with Alberta's diverse communities. Another thrust of the ministry is the ongoing participation in interdepartmental and cross-government initiatives.

A key initiative of the ministry in 1999-2000 was participation in the development of the government's Aboriginal Policy Framework and its role in the preparation of Bill 2, the *First Nations Sacred Ceremonial Objects Repatriation Act*. The Honourable Pearl Calahasen, MLA for Lesser Slave Lake, and Associate Minister of Aboriginal Affairs, introduced the *Act* in the Alberta Legislature, on March 1, 2000.

Of particular importance in 1999 was recognizing the International Year of Older Persons, a special year set aside across Canada and around the world to acknowledge the contributions made by seniors. In Alberta, communities and groups across the province celebrated seniors, honoured their legacy, and recognized their continuing role in our province's future.

The new century brings with it new opportunities and challenges, and we are in the forefront in Canada by studying and talking to Albertans about the impact of our aging population. In November 1999, a major symposium on aging brought together individuals of all ages from across the province to exchange ideas about this future.

The ministry also participated in other consultations and studies during 1999-2000 that sought Albertans' views and opinions on a variety of topics such as seniors' shelter costs, healthy aging and continuing care. The reports on these studies provided advice and will serve as a solid foundation for planning across government to ensure seniors have access to the supports they need, now and in the future, to live with dignity, security and independence.

Public and private partnerships are essential to providing low-income seniors, families and individuals with access to safe, affordable and suitable housing. The ministry will continue to play a leadership role in encouraging these partnerships and local decision-making, and by providing support to local management

bodies and non-profit groups operating special purpose housing and seniors' housing units. By working in cooperation with local partners, for example, management bodies were able to add 65 new lodge units this fiscal year.

Innovative thinking and creative implementation have been key to past ministry successes and will be crucial for the years ahead. One example is the ministry's Film Classification section working to address the public's concern of media influence on violence in schools. Along with Capital Region Health Authority and Edmonton's school boards, this group initiated the development of a "train the trainer" program for students called 'Expecting Respect Peer Education Program.' Another example of innovative and creative partnerships is the strengthening of the infrastructure for public library service in Alberta.

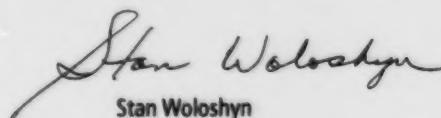
Collaboration with The Alberta Library has positioned Alberta's public libraries to become part of a multi-library service, bringing the province's public library system closer to obtaining the vision of a single "virtual library" for all Albertans.

Youth programming continued to be of key importance across the ministry and with the government in 1999-2000. The Alberta Future Leaders Program is a clear demonstration of the ministry's collaborative talents. This program, which uses recreation and art to promote youth leadership development in Aboriginal communities, is a partnership of 22 Aboriginal communities; the Alberta Sport, Recreation, Parks and Wildlife Foundation; seven other government departments; and 22 corporate partners. In total, over 12,000 indigenous youth participated in the recreational activities, Arts Camps or both.

The ministry continued to explore the opportunities of the World Wide Web with the launching of three virtual exhibitions: a preview of the upcoming *Anno Domini: Jesus Through the Centuries* presentation at the Provincial Museum of Alberta; a visit to the Ukrainian Cultural Heritage Village; and a tour of the *Rise of the Black Dragon* exhibition featured at the Provincial Museum of Alberta.

Numerous honours and recognitions were given to the ministry for its work during the year, including six Premier's Award of Excellence. Of special note is the gold Premier's Award of Excellence received by the Wild Rose Foundation for hosting and organizing the IAVE'98 World Volunteer Conference, the largest gathering of volunteers and volunteer leaders ever held. In addition, the Reynolds-Alberta Museum was presented with the James J. Bradley Distinguished Service Award, which is presented to a deserving library or archive for the preservation of historic materials relating to motor vehicles of the world.

In this report, you will read about the many achievements over the past year; however, the ministry and its staff will also continue to provide the necessary leadership and work to enhance and improve services for all Albertans. I am honoured to serve as Alberta's Minister of Community Development, and I anticipate another year of hard work and success for the ministry.



Stan Woloshyn
Minister

Management's Responsibility for Reporting

The Ministry of Community Development includes the Department of Community Development and the agencies and foundations listed on the ministry entities chart on page four, as well as the Historic Resources Fund and the Human Rights, Citizenship and Multiculturalism Education Fund.

The executives of the individual entities within the ministry have the primary responsibility and accountability for the respective entities. Collectively, we ensure the ministry complies with all relevant legislation, regulations and policies.

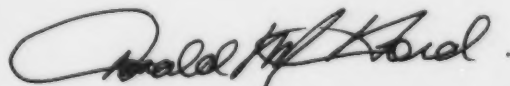
Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and business plans, annual report, quarterly reports, and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the ministry rests with the Minister of Community Development. Under the direction of the Minister, I oversee the preparation of the ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgements. The consolidated financial statements are prepared in accordance with the government's stated accounting policies.

As Deputy Minister, in addition to program responsibilities, I establish and maintain the ministry's financial administration and reporting functions. The ministry maintains systems of financial management and internal control which give consideration to costs, benefits and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money.
- provide information to manage and report on performance,
- safeguard the assets and properties of the Province under ministry administration,
- provide Cabinet, Treasury Board, the Provincial Treasurer and the Minister any information needed to fulfil their responsibilities; and
- facilitate preparation of ministry business plans and annual reports required under the *Government Accountability Act*.

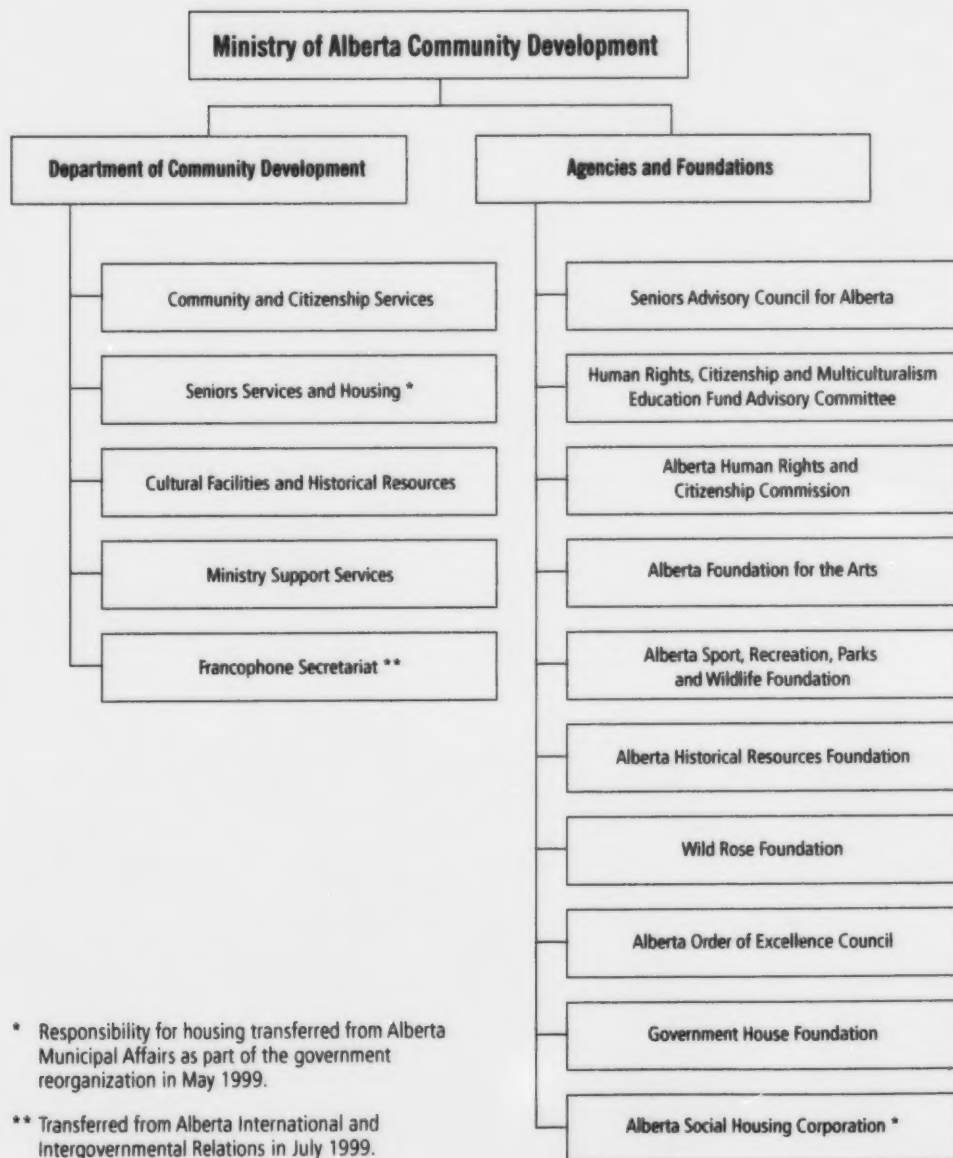
In fulfilling my responsibilities for the ministry, I have relied, as necessary, on the executive of the individual entities within the ministry.



Donald M. Ford
Deputy Minister
Ministry of Community Development
September 14, 2000

OVERVIEW

Ministry Entities



OPERATIONAL OVERVIEW

OVERVIEW

Alberta Community Development

plays an important role in assisting communities, whether they are places or groups of citizens sharing a common goal, in achieving a high quality of life for Albertans. The mission of the ministry is "to support community development, and through leadership, protection and partnership, help all Albertans participate fully in the social, cultural and economic life of the province."

This mission guides the ministry activities in its five core business areas:

1. promoting community development;
2. supporting the independence and well-being of seniors;
3. protecting human rights and promoting fairness and access;
4. preserving, protecting and presenting Alberta's unique cultural and natural history; and
5. supporting special purpose housing needs.

The ministry consists of the department and 10 agencies and foundations. The following description of the ministry's structure provides an overall picture of the range of products and services available to Albertans.

Department

1. Community and Citizenship Services

The Community and Citizenship Services Division is the ministry's front-line contact for helping Alberta communities with their community development activities, for increasing community well-being by supporting recreation and cultural participation, and promoting the equality of all citizens. The Arts and Libraries Branch supports and promotes artistic, cultural and library participation for all Albertans, in addition to legislated film classification and media awareness education. The Sport and Recreation Branch supports sport and recreation participation in the province. The Volunteer Services Branch provides field facilitation services at four regional and seven satellite offices, as well as access to seniors, sports and other ministry programs and support to Alberta's volunteer sector. The Volunteer Services Branch also provides support to the Community Lottery Board Grant Program on behalf of Alberta Gaming. The Human Rights and Citizenship Branch protects human rights in the province through education and complaint resolution services.

2. Seniors Services and Housing

The Seniors Services and Housing Division is comprised of the former Seniors Services Division, seniors housing and special purpose housing. The division supports the independence and well-being of seniors by coordinating seniors issues across government and ensuring government's ongoing communication with seniors. In addition, the division administers provincial income-support programs for seniors. The Seniors Policy and Programs Branch identifies, researches and makes recommendations on issues relevant to seniors' current and future well-being. The Customer and Information Services Branch operates the Seniors Information Line and ensures that seniors are aware of available programs. Services are provided to seniors at a storefront operation in Edmonton and the department's regional offices across the province. The Operations Branch administers the Alberta Seniors Benefit, an income-tested program designed to assist lower-income seniors. The Special Needs Assistance for Seniors Branch administers an income-tested program that provides lump-sum cash payments to help seniors who can demonstrate that they are unable to meet their basic needs. The Seniors Housing Services Branch works to ensure that seniors have access to appropriate housing and support services by providing housing assistance to needy seniors, coordinating government initiatives related to seniors housing, and generating awareness and developing partnerships to address seniors housing issues. The Family and Special Purpose Housing Branch is responsible for the delivery, administration and policy development of housing programs for families and individuals with special housing needs.

3. Cultural Facilities and Historical Resources

The Cultural Facilities and Historical Resources Division preserves, protects and presents Alberta's unique natural, cultural and historical resources. It does this by operating 18 provincial historic sites, museums and interpretive centres, as well as the Provincial Archives of Alberta; maintaining provincial heritage collections; providing assistance to community-based preservation projects; providing historical designation to significant resources; and operating the Northern and Southern Alberta Jubilee Auditoria.

4. Ministry Support Services

Ministry Support Services includes the Minister's Office, Deputy Minister's Office, Communications and Administrative Services (which includes Financial Operations, Internal Audit, Business and Financial Planning, Human Resources, Information Technology Services, Freedom of Information and Protection of Privacy and Records Management). These areas provide services to the entire ministry, thus optimizing efficiency in the ministry's operations.

5. Francophone Secretariat

The Francophone Secretariat serves as a liaison between the government and the francophone community. It also facilitates access to various government departments and programs for francophone groups and organizations involved in community development.

Agencies and Foundations

1. Seniors Advisory Council for Alberta

The Seniors Advisory Council for Alberta brings the views of seniors to the attention of government. The council makes recommendations to the government on the coordination of policies and programs relating to seniors. The council also responds to government reports and specific requests for advice. In addition, the council is responsible for coordinating the annual Seniors Week celebrations.

2. Human Rights, Citizenship and Multiculturalism Education Fund Advisory Committee

The advisory committee oversees and makes recommendations to the Minister of Community Development on the use of the Human Rights, Citizenship and Multiculturalism Education Fund. The fund provides financial support for educational initiatives in all aspects of human rights, citizenship and multiculturalism.

3. Alberta Human Rights and Citizenship Commission

The Human Rights and Citizenship Commission is an independent agency of the Government of Alberta reporting through the Ministry of Community Development. The commission resolves human rights complaints in keeping with the provisions of the *Human Rights, Citizenship and Multiculturalism Act*. The commission also provides information and education about human rights in Alberta.

4. Alberta Foundation for the Arts

The Alberta Foundation for the Arts assists the development of culture and the arts that are fundamental to Alberta's quality of life by recommending, to the Minister of Community Development, grant assistance to artists and arts organizations. The foundation encourages public access to the arts and assists in creating opportunities for children and youth to participate in the arts.

5. Alberta Sport, Recreation, Parks and Wildlife Foundation

The Alberta Sport, Recreation, Parks and Wildlife Foundation supports the development of recreation, sport, parks and wildlife activities in the

province by recommending, to the Minister of Community Development, grant assistance to provincial recreation and sport organizations. The foundation sponsors major games, supports the development of active lifestyles and receives donations in support of land conservation and other programs.

6. Alberta Historical Resources Foundation

The Alberta Historical Resources Foundation recommends, to the Minister of Community Development, grant assistance for community-based heritage initiatives across the province. These initiatives include restoration of historical buildings and heritage districts and development of interpretive markers, publications and educational projects. The foundation also manages the Alberta Main Street program.

7. Wild Rose Foundation

The Wild Rose Foundation recommends, to the Minister of Community Development, grant assistance to non-profit community service organizations in Alberta. The foundation promotes the use of volunteers and fosters charitable, philanthropic or humanitarian acts.

8. Alberta Order of Excellence Council

The Alberta Order of Excellence Council recognizes those persons who have rendered services of the greatest distinction and singular excellence on behalf of residents of Alberta. Citizens throughout the province are encouraged to submit names of outstanding people in their communities who might be considered as suitable candidates for induction to the Order.

9. Government House Foundation

The Government House Foundation cares for and promotes the interests of the former home of the Lieutenant Governors of the Province of Alberta, known as Government House. The foundation advises the Minister of Community Development on the preservation of Government House as an historic site and building; engages in public awareness programs, including tours; and enhances the physical attributes of Government House, including its works of art and furnishings.

10. Alberta Social Housing Corporation

The Alberta Social Housing Corporation (ASHC) is a Crown corporation operating under the authority of the *Alberta Housing Act*. Its primary purpose is to support provincial housing policies through the use of corporation properties and by implementing funding strategies. ASHC is currently operating as an administrative device for the sole purpose of administering some social housing programs and disposing of surplus land and surplus non-profit housing assets.

RESULTS ANALYSIS

Goals, Performance Measures and Results

Within each of its core businesses, the *Alberta Community Development 1999-2000 to 2001-2002 Business Plan (Restated)* includes a goal, strategies and key performance measures meant to indicate the ministry's success in achieving its desired outcomes.

This section of the annual report outlines the goals the ministry intended to achieve and what actions were taken toward those goals. It outlines what measures were used to assess the ministry's performance, why those measures were selected, and provides a synopsis of methods used. The results obtained for those key performance measures are presented, along with an explanation of the factors affecting performance. In some areas, other relevant performance information is also included.

The ministry's performance measures are not intended to capture the full extent of the ministry's activities. The impact of the broad range of services provided for Albertans by the ministry can be best understood by looking at the individual services and whether they have been successful in reaching the desired outcomes. The ministry continues to assess these impacts and to refine the objectives for its products and services and the performance measures used to gauge its success.

Revisions to Performance Measures Resulting from Government Reorganization

As a result of the government re-organization in May 1999, a number of performance measures were either dropped or added between *Budget '99* and *Budget '99 Restated*. With the transfer of responsibility for social housing to Community Development from Alberta Municipal Affairs,

RESULTS ANALYSIS

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two performance measures in the Alberta Municipal Affairs business plan for 1999-2000 to 2001-2002 were dropped:

- Satisfaction of local communities and their residents with the affordability, appropriateness, adequacy and quality of the housing and support services in the community; and
- Percentage of management bodies whose clients are satisfied with the quality of their accommodation and, where appropriate, the services they receive.

The *Alberta Community Development 1999-2000 to 2001-2002 Business Plan (Restated)* included the following new measure under goals two and five:

- Satisfaction of clients with the quality of their accommodation and, where appropriate, the services they receive.

The results for the new measure are reported under goals two and five in this section of the annual report.

GOAL 1

To work in partnership with geographic communities and communities of interest to build and maintain a high quality of life in Alberta.

Promoting the development of Alberta's communities and increasing the capacity of community organizations for self-reliance are key goals of the ministry. The ministry provides on-site community development assistance through its regional office system and supports Alberta's quality of life through technical and financial support to the arts, recreation, sport, library and volunteer sectors of the province. The ministry achieved this goal by:

- helping communities help themselves through the provision of organizational assistance and facilitation services;
- increasing community self-reliance and self-sufficiency through financial support and consultative services toward the development of local resources and effective use of volunteers;
- supporting the development of arts and culture by providing financial assistance and consultative services;
- coordinating and supporting a province-wide library system with financial assistance and consultative services.
- assisting Albertans in making informed choices through the classification of films;
- encouraging, through financial support and education programs, participation in healthy physical activity and recreation that leads to wellness; and,
- contributing to the athletic achievement of young Albertans through financial and consultative support to the provincial sport system.

Strategy:

Continue to help community and provincial organizations to increase their governance, resource use and financial management capacity in order to build self-reliance.

Building self-reliance in community and provincial organizations involves the cooperative efforts of many individuals. Self-reliance may be defined as the ability to determine and achieve one's goals. The ministry is committed to helping communities achieve their goals through consultative service and assistance in a variety of areas such as governance, resource use and financial management. Work performed through the Volunteer Services Branch and its four regional and seven satellite offices, involved the ministry in 533 community development projects serving 13,265 Albertans in 1999-2000.

The ministry provided consultation services for the establishment of governance and financial management to the Host Societies for the 1999 Alberta Seniors Games in Olds-Didsbury and the Alberta Winter Games in Strathcona County.

RESULTS ANALYSIS PROMOTING COMMUNITY DEVELOPMENT

Strategy:
Continue to assist communities
and other ministries and
agencies in public consultation
and facilitation.

The ministry worked with all library boards to review or develop financial policy statements as required under the revised *Library Regulations* and to develop technology plans for their communities in support of the Alberta Public Library Electronic Network project.

As in past years, ministry staff facilitated many province-wide forums, public consultations and events. The ministry played a key facilitation role in the Alberta Children's Forum in October 1999, Alberta Learning Forum in November 1999, Impact of Aging Symposium in November 1999, Alberta Alcohol and Drug Abuse Commission Executive Committee Retreat in November 1999 and the Wild Rose Foundation Retreat in December 1999. Inter-provincial support was provided when facilitation staff assisted the Yukon Territory Government with their Health Summit and Rural Forum in October 1999.

The ministry provided assistance in various forms to many community development projects, including facilitation with the Lloydminster School Board and the Teachers Association, Alberta Block Parents Association, Edmonton Coalition on Homelessness, Interfaith Food Bank in Lethbridge, Crowsnest Pass Adult Education Network, Lac La Biche Mission Historical Society, Alberta Urban Municipalities Association, Provincial Housing Task Force, Canadian Breast Cancer Foundation, Recycling Council of Alberta and Cold Lake Crime Prevention Committee.

The Volunteer Initiatives Section of the ministry continued with partnership building to promote partnerships between the corporate, volunteer and government sectors through the facilitation of IMAGINE Symposiums.

Strategy:
Host a provincial community
development conference in the
fall of 1999.

Community Development hosted a Community Development Conference in September 1999 in Red Deer. Nearly 280 delegates attended 30 concurrent sessions, heard three keynote speakers and visited 15 displays. Overall, the ministry received very positive feedback regarding this event. Following this conference, 126 delegates from 37 rural Alberta communities attended the Community Development Conference, "Small Communities...Large Potential," held in the Town of Edgerton in March 2000.

The Alberta Sport, Recreation, Parks and Wildlife Foundation, in cooperation with the Alberta Recreation and Parks Association, hosted the Energize '99 Workshops that provided educational and networking opportunities for policy- and decision-makers at the community level. As well, the ministry coordinated the Volunteer Recognition Awards which recognized outstanding volunteers for their work in promoting recreation in Alberta's communities.

RESULTS ANALYSIS PROMOTING COMMUNITY DEVELOPMENT

Strategy:

Continue to foster volunteer development in the province through consultative services and support through the Board Development program.

Over 100 Alberta communities participated in volunteer recognition activities during National Volunteer Week in April 1999.

The ministry delivered 88 workshops to not-for-profit boards across the province through the Board Development Program and provided ongoing board governance training to 23 current volunteer instructors. The ministry successfully hosted the 11th annual Vitalize provincial conference for volunteers in June 1999 in Edmonton with representation by 1,353 delegates from across the province. This conference offered 72 volunteer development education sessions.

Strategy:

Continue financial support to community organizations and non-profit agencies through the ministry's lottery-funded foundations.

Three ministry lottery-funded foundations support community organizations and non-profit agencies. They include the Alberta Foundation for the Arts; the Alberta Sport, Recreation, Parks and Wildlife Foundation; and the Wild Rose Foundation. The Alberta Foundation for the Arts provided \$15.3 million in grants to art organizations and individuals. The Alberta Sport, Recreation, Parks and Wildlife Foundation provided \$5.8 million in financial assistance and approximately \$173,000 in consultative support to 98 provincial sport and recreation associations and an additional \$3.1 million was provided to over 750 local and regional projects in sport, recreation, parks and wildlife areas. The Wild Rose Foundation approved and distributed \$4.4 million through their Quarterly Grants Program to 174 Alberta community-based non-profit organizations.

The International Development Program, a program funded by the Wild Rose Foundation, provided funding to 118 humanitarian projects. The projects involved 75 non-government organizations in the 1999-2000 fiscal year and totalled \$1.5 million.

Strategy:

Continue to enhance Albertans' quality of life by supporting broad participation opportunities in recreation, sport, libraries and the arts.

In addition to the support to recreation, sport and the arts provided through the ministry's foundations, over \$13 million in grants were forwarded to operate 305 libraries and 245 library boards in Alberta.

In 1999-2000, the ministry surveyed adult Albertans on their opinion of the importance of various sectors of the ministry in contributing to the overall quality of life in their communities: 97.2 per cent of respondents indicated that sport and recreation activities were important; 97.5 per cent of respondents felt that public libraries were important; and 87.6 per cent of respondents rated art activities as important. Alberta Foundation for the Arts records revealed that attendance at arts events exceeded 11 million people in 1998-1999.

Strategy:

Continue to support major youth-oriented community programs that further the goals of the government's Children's Initiative, in addition to assisting in the implementation of The Alberta Children's Initiative: An Agenda for Joint Action in cooperation with Alberta Children's Services, Alberta Health and Wellness, Alberta Justice and Alberta Learning.

The Alberta Children's Initiative continued to be an important initiative for the ministry in 1999-2000. As one of the five partnering ministries, Community Development provided ongoing support to the Alberta Children's Initiative by participating in the intersectoral initiatives Pre-Conception to 6, Protection of Children Involved in Prostitution, and Student Health, and committees to oversee the implementation and performance measurement of the initiative.

RESULTS ANALYSIS PROMOTING COMMUNITY DEVELOPMENT

Strategy:

Continue partnerships in youth programming including: regional youth councils; campus volunteer centres with universities and colleges; the Young Offender pilot program with Alberta Justice; and the Future Leaders program for Aboriginal youth with the private sector.

The ministry's on-staff facilitators led facilitation services at the Alberta Children's Forum held October 1999 in Edmonton. Further collaboration on children's issues included work on the Urban Aboriginal Initiative, development of the National Children's Agenda vision and goals, the Alberta Children's Initiative performance measures and the Premier's Task Force on Children at Risk.

The ministry's contribution towards the Premier's Task Force on Children at Risk involved completing an inventory of resources and services. As well, the ministry assisted in the development of a cross-ministry matrix supporting positive outcomes for children.

Youth programming continued to be important across the ministry in 1999-2000. The Sport and Recreation Branch coordinated the Alberta's Future Leaders Program. This program used recreation as the primary tool for youth leadership development in the Aboriginal communities. Over 9,500 youth were impacted by the 141 different sporting events, 123 special recreational events and 12 cultural camps coordinated by 34 summer youth workers. From May to August 1999, the program involved 22 Aboriginal communities across Alberta, of which 16 are directly funded under the program through a partnership with the Alberta Sport, Recreation, Parks and Wildlife Foundation; government departments; corporate partners and Aboriginal communities. The other six communities had previously participated in the program for three years, but were running independent programs based on the needs of youth in their communities. Youth in these communities have access to the Alberta Future Leaders consultation services provided by ministry staff. The Arts Camps portion of the program attracted 2,581 participants from 15 Aboriginal communities in Alberta during the summer of 1999. Participation in Art Camps drama workshops increased 44.1 per cent overall from the previous summer.

The Wild Rose Foundation established a three-year grant program that provided funding to college and university student councils, associations or unions to establish volunteer centres on campus. These centres promote volunteerism, increasing youth participation and contribution in the volunteer sector. Funding assisted the initial development of the framework and helped establish the centres. In 1999-2000, four universities and colleges received \$6,000 each: Grande Prairie Regional College, Augustana University/College in Camrose, Lethbridge Community College and the University of Alberta Students' Union.

The young offender pilot program, Custody to Community Transition Program, is co-sponsored by the ministry and Alberta Justice and was allocated \$200,000 over two years. The ministry provided \$100,000 through the Wild Rose Foundation and Alberta Justice provided the remaining \$100,000. The program assists young offenders in becoming productive citizens by using the positive and rehabilitative influences of sports and arts. The program completed its first year of operation in 1999-2000.

RESULTS ANALYSIS PROMOTING COMMUNITY DEVELOPMENT

Strategy:

Increase commitment to the provincial Active Living Strategy in collaboration with other government departments.

Strategy:

Create a secretariat within the ministry to coordinate provincial assistance to the 2001 World Championships in Athletics to be held in Edmonton.

Strategy:

Provide assistance to the Western Canada Summer Games, Arctic Winter Games and the North American Indigenous Games, as well as to the Olds-Didsbury host society for the 1999 Alberta Seniors Games and to Strathcona County for the 2000 Alberta Winter Games.

Strategy:

Coordinate a needs assessment to address aging community recreation infrastructure.

Strategy:

Complete a public consultation process and review of arts funding programs focussing on core outcomes.

During 1999, the Film Classification section initiated workshops for the students and the general public addressing concerns about media influence on violence in schools. The Film Classification Board consulted with staff from Capital Health and the Edmonton school boards in the development of a teaching module, "Expecting Respect Peer Education Program," designed to train students from 46 schools to teach fellow students about media advertising. The public media education activities were carried out under an expanded mandate for the Film Classification Section, which also classified 249 hours of film and generated approximately \$418,000 in revenues from fees for film classification.

Through the Minister's Coordinating Council, Community Development continued to work in collaboration with other ministries and agencies on the implementation of the Active Living Strategy recommendations. The partnering groups included Alberta Justice, Alberta Learning, Alberta Health and Wellness, Alberta Human Resources and Employment, Alberta Children's Services and the Workers' Compensation Board.

Overall coordination and planning for the 2001 World Championships in Athletics in Edmonton is underway. The ministry established a secretariat and provided \$19 million in funding assistance to the organizing committee for operational expenses and capital projects that included renovations at existing facilities.

The ministry, through its Sport and Recreation Branch, successfully coordinated the participation of 315 Albertans in the 1999 Western Canada Summer Games and 232 Albertans in the 2000 Arctic Winter Games. Financial and technical assistance was provided to the 1999 Alberta Seniors Games and the 2000 Alberta Winter Games hosting societies enabling them to stage successful games. The Seniors and Winter Games hosted 1,088 and 2,485 participants, respectively.

Further demonstrating the ministry's ability to manage multi-disciplinary sectors in delivering services to Albertans, the Alberta Foundation for the Arts continued to provide its annual contribution of \$125,000 for the cultural components of the games held in 1999-2000; the Alberta Winter Games, Seniors Games and Arctic Winter Games also received funding.

In collaboration with the Alberta Recreation and Parks Association (ARPA), the ministry completed an inventory of the arenas, pools and curling rinks in Alberta. The ministry also worked in partnership with Alberta Infrastructure, Alberta Municipal Affairs, the ARPA and the City of Calgary to develop assessment criteria to evaluate the status of the facilities. In addition, the ministry partnered with the ARPA to provide a number of recreation facility lifecycle planning manuals for rural Alberta communities.

The Alberta Foundation for the Arts continued its comprehensive review of all foundation grant programs in 1999. The review used input received from nine focus groups held in late 1998. During 1999, the foundation held ongoing meetings with Alberta's public art gallery community to dis-

RESULTS ANALYSIS PROMOTING COMMUNITY DEVELOPMENT

Strategy:

Implement a new film development grant program in support of Alberta film artists, producers and technicians.

Strategy:

Continue development of the Alberta Public Library Electronic Network in partnership with the library community.

cuss possible future changes to its grant programs. Input from those meetings was used to create a new funding formula for public art gallery grants.

The Alberta Film Development Program completed its first year of operation in 1999-2000. During 1999-2000, an investment of \$2.9 million yielded a return of \$33.2 million in total production costs, \$19.2 million of which was spent in Alberta.

The ministry furthered the development of the Alberta Public Library Electronic Network by facilitating the purchase of licenses for specialized databases accessible through all of the public libraries. These databases include full text journals, periodicals, newspapers and a general business database. Due to the cost of individual licenses, libraries would not normally be able to afford access to these resources; however, this information has been made available in many communities through the network.

MEASURE: Customer satisfaction with community development assistance provided

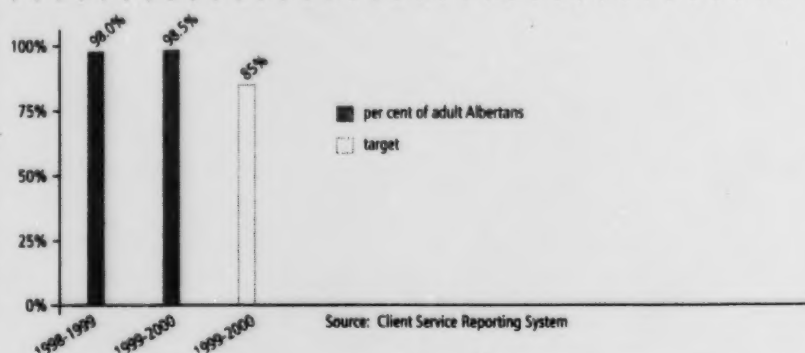
The ministry provides a range of services to communities to help them sustain and improve their self-reliance and self-sufficiency.

The measure represents the overall satisfaction rating for facilitation services performed by the Volunteer Services Branch in communities across the province. Clients ranged from community organizations to municipalities and other provincial government entities. Evaluation forms were distributed to participants for workshops or forums conducted by the ministry or to the organization's management when the activity was conducted on their behalf.

A total of 533 completed projects were recorded in the branch's Customer Service Reporting System, a project-based system that includes data on the number of Albertans who were assisted in each region, the type of services provided and customer satisfaction results. A new evaluation form was introduced in April 1999 and adopted by all regions.

All regional satisfaction ratings were tabulated by dividing the total number of positive responses by the number of evaluations returned. A weighting factor based on evaluations returned was applied to calculate the overall satisfaction level.

Customer satisfaction with community development assistance provided



RESULTS ANALYSIS PROMOTING COMMUNITY DEVELOPMENT

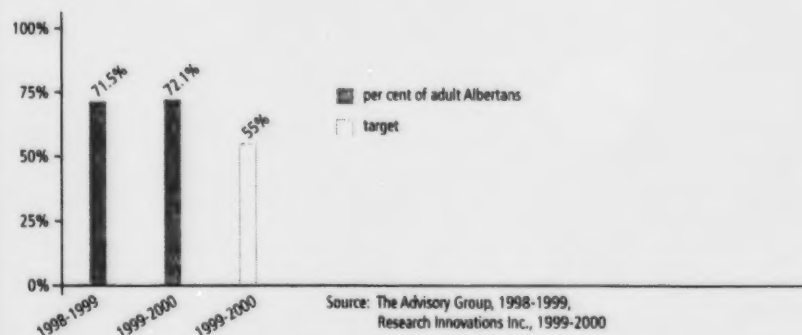
The results show a high level of satisfaction from Albertans who received the services. For 1999-2000, the average satisfaction rating was 98.5 per cent compared to the ministry target of 85 per cent. The target identified in the 2000-2001 business plan as 85 per cent has been updated to 95 per cent client satisfaction.

MEASURE: Level of community volunteerism

Volunteering, otherwise known as civic engagement, is an activity whereby Albertans donate their time and energy to organizations and activities they value, for little or no monetary compensation. Because many of the activities supported and encouraged by the ministry are highly dependent on volunteer involvement for their operation and continuation, considerable effort is made to develop and maintain effective volunteer organizations.

In 1999-2000, the ministry contracted a private research firm to conduct an annual province-wide telephone survey of 1,000 adult Albertans asking several questions on volunteerism. Ten per cent of each interviewer's work was monitored while in progress. A further 10 per cent of coded open-ended questions were checked for accuracy and consistency. A bar chart follows, presenting the results on community volunteerism. Two secondary graphs follow with additional information that may be of interest to the reader.

Percentage of surveyed adult Albertans that volunteer

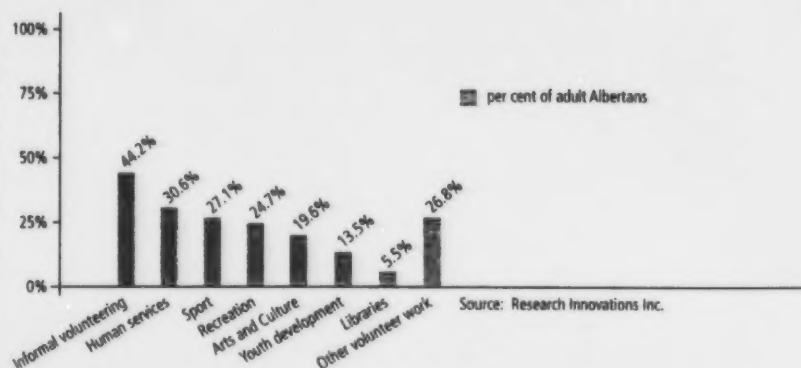


This measure examines formal and informal volunteering and suggests that a volunteer goes somewhere away from the home to volunteer and approaches the task as they would an occupation. Overall, 72.1 per cent of adult Albertans volunteered during 1999-2000. The ministry's target was established at 55 per cent. This target has been increased to 70 per cent for 2000-2001.

RESULTS ANALYSIS PROMOTING COMMUNITY DEVELOPMENT

As in the previous year, all respondents were provided with specific examples of types of volunteer work to assist respondents in identifying the type of volunteer work they were involved in.

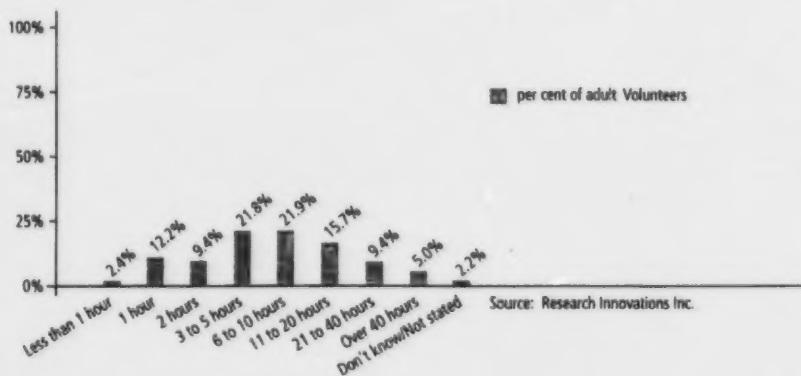
Percentage of surveyed adult Albertans involved in various types of volunteer work in the past 12 months



The three most frequent areas for Albertans to volunteer are informal volunteering (impromptu volunteering for a church group or school); human services (volunteering for a food bank, AIDS support group, Big Brothers or Big Sisters, seniors centre, disabled support services group or international aid organization) and sport (coaching a team, officiating or organizing an event such as local athletic games).

Respondents who indicated that they had done at least one of the different types of volunteer work noted in the questionnaire were asked how many hours they had spent per month, on average, performing volunteer work in the past 12 months.

Hours worked per month by surveyed adult volunteers



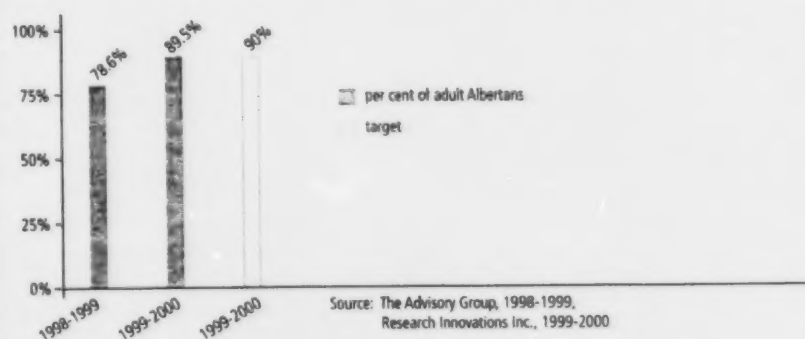
RESULTS ANALYSIS PROMOTING COMMUNITY DEVELOPMENT

In 1999-2000, the average time spent by surveyed adult Albertans volunteering was 13 hours per month as compared to 12 hours per month in 1998-1999. The results indicate that 30.1 per cent of respondents volunteered more than 10 hours per month, with 14.4 per cent of these volunteers volunteering more than 20 hours per month. Five per cent of respondents volunteered in excess of 40 hours per month.

MEASURE: Percentage of population participating in sport, recreation and physical activity

This measure provides a general indicator of participation in sport and recreational activities. A province-wide telephone survey of 1,000 adult Albertans was conducted for the ministry by a private research firm. Field supervisors were present at all times to ensure accurate interviewing and recording of responses. Ten per cent of each interviewer's work was monitored for quality control.

Percentage of surveyed adult Albertans participating in sport and recreation

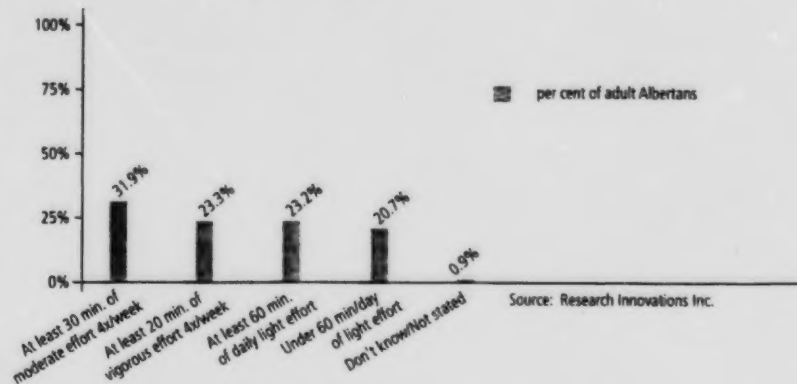


Respondents were asked if they had participated in a sport and recreational activity in the past year such as walking, bicycling, skiing, golfing, skating, swimming and amateur sports. In 1999-2000, 89.5 per cent of respondents indicated they had participated in a sport and recreational activity, up 10.9 per cent from the previous year.

The ministry's target was to increase participation in these activities to 90 per cent. Note that only the portion of the measure dealing with sport and recreation was included in the question asked of respondents. To better reflect how the question is asked in the survey, this measure was changed in the 2000-2003 business plan to "Percentage of population participating in sport and recreation activities." "Physical activity" was dropped from the measure because physical activity is implied in the

discussion of sport and recreational activities. The discussion on the next graph is provided as additional information that may be of interest to the reader.

Surveyed adult Albertans' physical activity level



To ascertain Albertan's physical activity level, all respondents were read a list of statements that described various levels of physical activity and were asked to indicate which one best described their level of physical activity. A total of 55.2 per cent of adult Albertans indicated that their physical activity was best described as "moderate" or "vigorous" effort.

Examples of "vigorous" effort include aerobics, jogging, hockey, basketball or fast swimming. Brisk walking, biking, raking leaves, swimming or dancing would be considered "moderate" effort activity. "Light" effort would include such things as light walking, easy gardening or stretching.

MEASURE: Equitable access to public library services for all Albertans

This new measure has three key indicators: the number of libraries in library systems; circulation per capita; and percentage of Albertans who have used public library services.

The number of libraries in library systems

Library systems operate like a cooperative with each library maintaining its autonomy within the system. The system provides services that include purchasing library materials, coordinating programming, cataloguing, inter-library loans, special collections, training, regional needs assessment, evaluation, regional marketing and awareness, and providing a central library catalogue, in addition to consulting to local libraries on library related issues.

RESULTS ANALYSIS PROMOTING COMMUNITY DEVELOPMENT

Data for this indicator is collected and maintained on a continuous basis by the Libraries Section of the Arts and Libraries Branch. As of March 31, 2000, 205 libraries were in library systems, representing 76.5 per cent of eligible libraries. The target is 90 per cent eligible library membership in library systems by 2001. As well, 219 municipalities were in library systems representing 60 per cent of eligible municipalities. Approximately 795,000 Albertans were provided library service as members of these systems, in addition to Albertans provided service through the Calgary and Edmonton systems and other non-system boards.

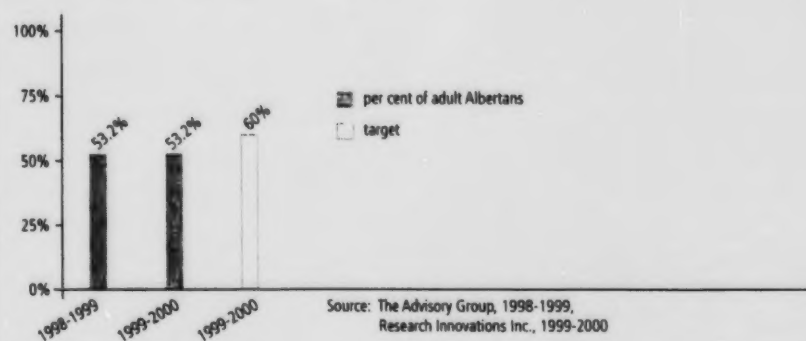
Circulation per capita

The results for this indicator are derived from the ministry's Public Library Statistics report that is produced annually on a calendar basis by the Arts and Libraries Branch. Circulation per capita is the amount of library material circulated each year, in relation to the total Alberta population. In 1996, 1997 and 1998, the circulation per capita was 12.1, 10.9 and 11.1 items, respectively. The ministry's target was to achieve growth in circulation by two per cent per year. Because of the complex nature of calculating growth and decline in traditional circulation due to increased electronic activity, this indicator has been dropped from the 2000-2003 business plan.

Percentage of Albertans who have used public library services

For the third indicator, a telephone survey of 1,000 adult Albertans was conducted by a private research firm to determine public library use. Field supervisors were present at all times to ensure accurate interviewing and recording of responses. Ten per cent of each interviewer's work was monitored for quality control.

Percentage of adult Albertans who have used public library services in the past 12 months



In 1999-2000, 53.2 per cent of Albertans reported using a public library. The target for 1999-2000 is 60 per cent.

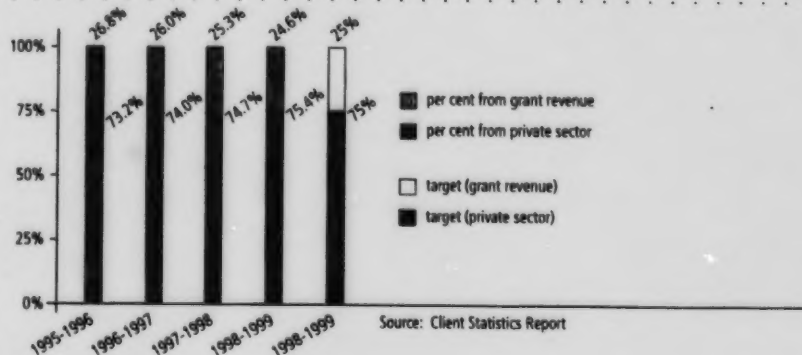
MEASURE: Impact of support to arts and cultural industries

This revised measure has three indicators: the percentage of funding to arts and cultural groups provided by the private sector; the economic impact of the arts and cultural industries; and the cultural and economic impact of the Alberta Film Development Program.

Percentage of funding to arts and cultural groups provided by the private sector

Support from the private sector is shown below as a percentage of total revenue for arts and cultural groups. The source of data is the Client Statistics Report; data is required from all clients excluding educational institutions/schools and individuals who received study grants. Clients included commercial and non-profit organizations as well as individual artists.

Percentage of private sector funding provided to arts and cultural groups



During 1998-1999, arts organizations were able to raise approximately 75.4 per cent of their revenues from the private sector, up slightly from 1997-1998. This result is based on the Client Statistics Report survey response rate of 95.5 per cent. The Client Statistics Report collects data on an organization's previous fiscal year, consequently data for 1999-2000 will not be available until April 2001. The 1999-2000 reporting of private-sector funding will appear in the 2000-2001 annual report. The ministry target was for arts and cultural groups to receive 75 per cent of their funding from the private sector. The remaining 25 per cent is from grant revenue consisting of Alberta Foundation for the Arts funding, as well as federal, provincial and municipal grants.

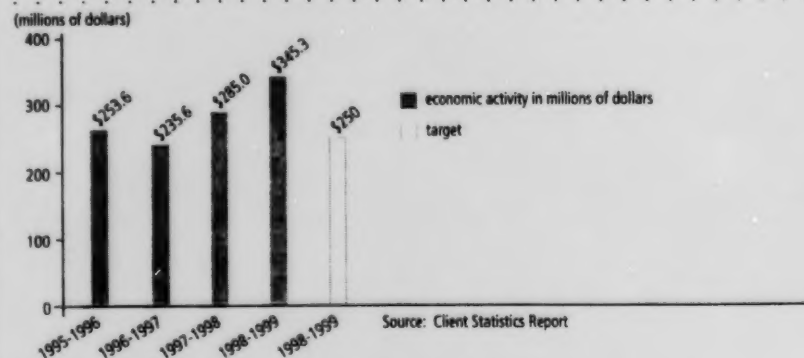
The economic impact of the arts and cultural industries

Organizations that are recipients of funding from the Alberta Foundation for the Arts report their annual revenues in the Client Statistics Report providing the ministry with annual data. The Client Statistics Report collects data on an organization's previous fiscal year, consequently data for 1999-2000 will not be available until April 2001. Using the Client Statistics Report and a computed average of relevant industry standard

RESULTS ANALYSIS PROMOTING COMMUNITY DEVELOPMENT

economic impact multiplier of 1.49857 (economic impact multipliers supplied by Statistics Canada), the ministry is able to calculate estimated economic activity in arts and cultural industries in Alberta, relative to organization funding received from the private sector.

Level of economic activity in the arts and cultural industries



In 1998-1999, the economic impact related to arts and cultural industries was \$345.3 million. This is an increase of \$60.3 million from the economic impact reported in the previous annual report. The ministry target was \$250 million.

The cultural and economic impact of the Alberta Film Development Program

The Alberta Film Development Program, launched in 1999-2000, provides financial support for film-making in Alberta. The success of this program was measured by three cultural markers - the number of film production opportunities offered to Alberta's actors, musicians, designers, writers, producers and directors; the number of films made each year in the province; and the dollar value of film production by Alberta-owned and operated production companies in Alberta each year.

There are three desired outcomes for the Alberta Film Development Program. They include an increase in Alberta-driven film/video production; increase in the number of Albertans working in all aspects of film production; and continued increase over the life of the pilot program in the total dollar value of production in Alberta by Alberta-owned and operated production companies.

Film production companies eligible for funding under the Alberta Film Development Program submitted film production project reports to the ministry. The 1999-2000 results under the program reported: 1,156 film production employment opportunities offered to Alberta's actors, musicians, designers, writers, producers and directors; 19 films made in the province; and \$19.2 million in film production expenditures by Alberta owned and operated production companies in Alberta. Since this is a new program, the results will establish benchmarks for future targets.

GOAL 2

To ensure seniors have access to the supports they need to live in a secure and dignified way as independent and contributing members of society.

Community Development supports the independence and well-being of seniors by identifying seniors issues, ensuring programs and services for seniors are coordinated, and providing housing and income support to lower-income seniors. Seniors' independence and well-being are enhanced through consultation with seniors and seniors organizations and the provision of information about programs and services for seniors. The Alberta Seniors Benefit and Special Needs Assistance for Seniors programs ensure that financial assistance is available to lower-income seniors. The Alberta Seniors Benefit also assisted seniors through health insurance premium subsidies. Housing support is provided through a number of programs and services to lower-income seniors to enhance their well-being and quality of life.

The ministry performs these functions by:

- developing and maintaining a policy framework for seniors programs and services in Alberta;
- providing leadership on seniors issues, programs and services across government;
- ensuring government has ongoing communication with seniors;
- providing a comprehensive information service for seniors;
- providing appropriate financial support to seniors in need;
- coordinating programs to protect seniors; and
- providing housing support to lower-income seniors.

Strategy:

Plan for seniors current and future needs by developing and coordinating a more strategic approach for the *Government of Alberta Strategic Business Plan for Seniors*.

The fifth *Government of Alberta Strategic Business Plan for Seniors* was released in 1999-2000. The ministry is committed to continually improving this plan. New approaches to planning and performance measurement were explored in conjunction with other ministries. New measures will be explored in 2000-2001.

In October 1999, the Cumulative Impact Shelter Costs Study Group submitted its final report to the Minister. Members of the study group included representatives from the Seniors Advisory Council for Alberta, the Alberta Council on Aging Policy Advisory Network and Community Development. The report examined the affordability of shelter costs for seniors living in their own homes or renting in the private market. It shows that most seniors in Alberta today are not experiencing difficulties in meeting their housing costs. It also included recommendations on ways to foster "aging in place" and to measure and monitor seniors needs regarding shelter costs.

RESULTS ANALYSIS SUPPORTING THE INDEPENDENCE AND WELL-BEING OF SENIORS

Strategy:

Develop a government-wide response to deal with the effects of an aging population on provincial programs and services.

In 1999-2000, the ministry took a leadership role in developing a government-wide response to the aging population. The Government-Wide Study on the Impact of the Aging Population was initiated in 1998 to determine the effects of the aging population on government programs and services. An MLA-chaired steering committee led the study. This committee included representatives from the health, housing, active living and community supports sectors, as well as from seniors and the general public. In July 1999, the committee released *Report A*, which looks at current seniors programs in Alberta and provides recommendations on short-term issues. A public consultation process was conducted in October 1999, including focus group meetings in 15 communities across Alberta. In November 1999, the committee held a major symposium in Edmonton on the subject of an aging population. In the spring of 2000, a report was released which looked at the future needs of seniors and the roles of all Albertans in meeting these needs. It also included recommendations on policy directions and strategies.

Strategy:

Provide information and advice to other ministries in areas affecting seniors.

The ministry identifies, researches and makes recommendations on issues relevant to seniors current and future well-being and independence, and ensures the needs of seniors are met by leading and participating in a number of intergovernmental initiatives. In 1999-2000, the ministry coordinated interdepartmental meetings for the Government-Wide Study on the Impact of the Aging Population and collaborated on barrier-free transportation, the *Personal Directives Act* and the *Social Union Framework*.

Strategy:

Assist in the development of a *National Framework on Aging* and plan for the International Year of Older Persons in 1999, in concert with the federal/ provincial/ territorial Ministers responsible for Seniors.

The ministry continues to be an active participant on seniors issues at the national level. Alberta contributed to the development of the voluntary *National Framework on Aging* and the policy guide that accompanies the framework. The ministry was instrumental in developing the *Seniors Policies and Programs Database*, a national, Internet-based database of federal, provincial and territorial policies and programs relating to seniors. The database was officially launched in January 2000.

In 1999-2000, the ministry led Alberta's development of activities for the United Nations' International Year of Older Persons (IYOP) and supported an advisory committee of eight public members. Information kits were provided to 5,000 provincial and community agencies and 900 businesses. The ministry also distributed over 6,000 information brochures on IYOP and maintained an IYOP Web site.

Strategy:

Continue to consult with representatives of seniors organizations to analyze programs and services for seniors in Alberta.

Consultations with representatives of seniors organizations continued to be integral to the development of seniors policy and programs. In 1999-2000, these consultations were an important part of the work being done for the Cumulative Impact Shelter Costs Study Group and the Steering Committee for the Government-Wide Study on the Impact of the Aging Population.

RESULTS ANALYSIS SUPPORTING THE INDEPENDENCE AND WELL-BEING OF SENIORS

Strategy:

The Seniors Advisory Council for Alberta will continue to provide an independent, citizen perspective by listening, gathering, analyzing and presenting to government, the views and concerns of seniors.

In 1999-2000, the Seniors Advisory Council for Alberta continued to seek out opportunities to interact with local seniors and seniors organizations. The council held meetings in Calgary, Red Deer and Edmonton and toured a number of seniors housing facilities and centres. In Red Deer, public consultations were held with representatives from seniors clubs, advocacy groups and service providers.

The council was actively involved in a number of key initiatives and events in 1999-2000. They participated on the Policy Advisory Committee for the Long Term Care Review, the Cumulative Impact Shelter Costs Study Group and the Steering Committee for the Government-Wide Study on the Impact of the Aging Population. The council was represented at provincial and national conferences, including the 2nd National Symposium on Aging, the Lethbridge Seniors Symposium and the National Conference on Home Care.

The council submitted quarterly reports to the Minister, bringing the views of seniors directly to government. The annual review highlighted the work of the council and the issues that members heard in their discussions with seniors.

Strategy:

Continue to improve the provision of information to seniors by ensuring that staff in regional service centres and staff operating the Seniors Information Line can provide timely and accurate information. Revise and distribute the Programs for Seniors booklet and post it on the Internet.

Providing seniors with access to information about programs and services is essential to helping seniors live in a secure and dignified way as independent and contributing members of society.

The Seniors Information Line is a toll-free information and referral source for seniors inquiring about the Alberta Seniors Benefit program, the Special Needs Assistance for Seniors program and other programs available to seniors in the province. In 1999-2000, the Seniors Information Line responded to 123,678 calls, up from 104,878 calls in 1998-1999.

Regional Seniors Service Centres offer information and assistance on a broad range of topics including federal and provincial income support programs, health benefits and publications of interest to seniors. Seniors Service Centres are located in Calgary, Edmonton, Grande Prairie, Lethbridge, Medicine Hat, Red Deer, St. Paul and Stony Plain. In 1999-2000, a total of 48,716 clients received assistance through a visit to a service centre, by telephone or directly in their homes. All of the centres, except for Edmonton, operated with the cooperation of the Community and Citizenship Services Division.

The title of the *Programs for Seniors* booklet was revised to *Programs and Services for Seniors* to more accurately reflect the diversity of information available in the booklet. The ministry distributed 100,000 copies of the *2000 Programs and Services for Seniors* information booklet. An audio-tape version was distributed to public libraries and agencies serving seniors. The ministry posted an Internet version of the *2000 Programs and Services for Seniors* booklet that is accessible through the Seniors Services and Housing Division Web site.

RESULTS ANALYSIS SUPPORTING THE INDEPENDENCE AND WELL-BEING OF SENIORS

Strategy:

Continue examining options for coordinating information services with the federal government.

Strategy:

Improve long range planning by using data from Alberta Seniors Benefit, Alberta Health and Wellness, Revenue Canada and Statistics Canada to analyze seniors future incomes.

Strategy:

Continue to review Special Needs Assistance for Seniors grants to identify common areas of financial hardships for seniors.

Strategy:

Continue to improve the eligibility criteria for the Alberta Seniors Benefit based on findings from monitoring the impact of programs and services.

Strategy:

Review eligibility criteria for the Special Needs Assistance for Seniors to ensure grants to lower-income seniors are appropriate.

Strategy:

Continue to provide monthly financial assistance to lower-income seniors through the Alberta Seniors Benefit program.

In 1999-2000, the ministry continued to coordinate the exchange of information on programs and services for seniors, with the federal government. Cross-training sessions were held between federal Income Security Program staff and ministry Seniors Services and Housing Division staff. The governments coordinated and shared provincial and federal information displays and conducted joint presentations at various locations.

Community Development purchased pertinent data from Statistics Canada that will assist in planning for the future well-being of Alberta seniors. This data provided valuable information for several initiatives in 1999-2000 including the analysis of seniors incomes and housing costs for the *Cumulative Impact Shelter Costs Study* and the analysis of income for *Report A of the Government-Wide Study on the Impact of the Aging Population*.

The ministry produces *Statistics on Seniors* on a regular basis. This report provides a monthly snapshot of the seniors population in Alberta, with more comprehensive information for those seniors that are receiving benefits from the Alberta Seniors Benefit program. The report includes details on age, gender, marital status and income. The information from this report is being used for planning purposes. The information was also used for the Impact of the Aging Population study and the follow-up work with the Long Term Care Review Report by the Broda Committee.

In 1999-2000, the ministry received 7,612 applications for the Special Needs Assistance for Seniors program and provided approximately 6,100 benefits for a total expenditure of \$15.5 million. Over the year, approximately 7,300 seniors received support from this program (the number of seniors is greater than the number of grants because couples submit one application). Benefits ranged from \$200 to \$5,000; the average amount per benefit was \$2,500.

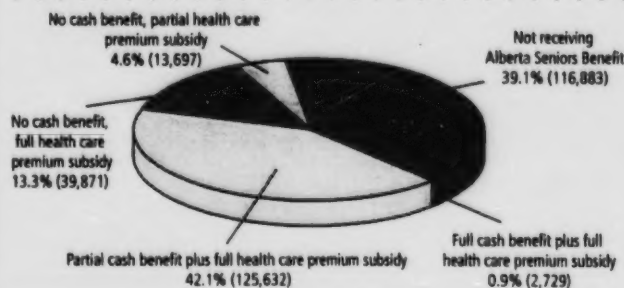
Several criteria for the Alberta Seniors Benefit were adjusted to better serve our clients as a result of the ministry's ongoing monitoring of the challenges and issues faced by Alberta seniors.

The Special Needs Assistance for Seniors program periodically reviewed program policies to ensure that the grants provided to lower-income seniors are appropriate. Funding criteria are updated on a continuing basis to allow fiscal resources to be directed to the areas of highest priority, such as medical, dental and optical costs.

As of March 2000, there were 181,929 seniors receiving benefits from the Alberta Seniors Benefit program, an increase of 1,376 from 1998-1999. Of these seniors, 128,361 received a monthly cash benefit, that averaged just under \$98 per household. These seniors also received full subsidy of their health insurance premiums. The remaining 53,568 seniors received full

or partial subsidy of their health insurance premiums. The graph below presents data, derived from a total of 298,812 seniors registered with the Alberta Health Care Insurance Plan.

Seniors receiving Alberta Seniors Benefit



Source: Seniors Services and Housing Division, March 2000

Strategy:

Continue to work with other provincial government departments to implement legislation that affects seniors, including taking a lead role in implementing the *Protection for Persons in Care Act*, reviewing the methods of investigating complaints under the Act through consultations with other ministries, and assisting with the implementation of the *Personal Directives Act*.

The ministry worked with other provincial government departments to complete the second phase of the evaluation of the *Protection for Persons in Care Act*, which examined ways to increase awareness and knowledge of the legislation. The ministry chaired the interdepartmental committee with Alberta Health and Wellness, Alberta Justice, Alberta Human Resources and Employment, Alberta Children's Services and Alberta Municipal Affairs to coordinate the administration of the Act. The committee developed the framework that centralized the investigation of all reports within Community Development as of April 1, 2000.

The ministry operates and monitors the reporting telephone line for the *Protection for Persons in Care Act* and distributes information on the Act. In 1999-2000, the reporting line received 1,860 calls including 488 reports of alleged abuse.

The ministry has been an active participant in the development, implementation and monitoring of the *Personal Directives Act* as part of an interdepartmental committee including Alberta Human Resources and Employment, Alberta Justice and Alberta Health and Wellness. The committee recently completed an evaluation of the Act and worked to create greater public and agency awareness of the legislation.

Strategy:

Continue to study elder abuse issues in cooperation with community stakeholders with a goal of developing an effective plan of action.

Ministry resources have focussed on the evaluation and implementation of the *Protection for Persons in Care Act* and the centralization of the investigations unit as a means to address abuse in care facilities. The Act addresses elder abuse by educating service providers, seniors and their families regarding the scope of the Act.

RESULTS ANALYSIS SUPPORTING THE INDEPENDENCE AND WELL-BEING OF SENIORS

Strategy:

Continue to participate in the process to ensure seniors living in residential care options have safe homes that provide quality services.

Strategy:

Integrate the delivery of seniors housing programs, e.g., the Rent Supplement Program, within the programs and services of Community Development.

Strategy:

Enhance interdepartmental coordination of housing and support services to needy Albertans by:

- reviewing the roles and responsibilities of those ministries involved in provincial housing assistance;

- developing initiatives in collaboration with Alberta Health and Wellness to deal with housing/health issues arising from the Long Term Care Review; and,

Community Development participated in the Steering Committee on Interdepartmental Standards for Adult Residential Care, established in 1998. A working group was established in 1999-2000 to develop health and safety standards for adult care facilities and to review the *Social Care Facilities Licensing Act*.

The Seniors Services and Housing Division is reviewing areas of seniors housing for integration into other seniors programs. For example, staff are determining how many seniors have their rent subsidized through the Rent Supplement Program and if other programs such as Special Needs Assistance could help them in place of Rent Supplement.

The provincial housing system is complex. Provincial ministries, the federal government and municipalities deliver programs that contain a housing component. This may be confusing to the public. By eliminating overlap and duplication, a simpler, more cost-effective system could be implemented to better serve needy Albertans. Accordingly, in November 1998, Cabinet agreed that ministries involved in provincial housing should review ministry roles and responsibilities and the future development of policy with respect to housing.

In 1998, the Ministers of Community Development, Alberta Justice, Alberta Municipal Affairs, Alberta Health and Wellness and four other ministries established a Deputy Ministers' committee and a working committee to develop a Provincial Housing Policy. In 1999-2000, guiding principles were developed and the strengths of stakeholder ministries were identified. This groundwork formed the foundation for future directions with the development of a suggested realignment of responsibilities for the delivery and administration of housing programs and services to seniors, families and persons with special needs.

Government reorganization in May 1999 led to a more integrated program delivery system for seniors programs.

The Long Term Care Review Policy Advisory Committee's final report entitled *Healthy Aging: New Directions For Care* was released in November 1999. Community Development participated in workshops and provided information on lodges and private supportive housing to assist the advisory committee in developing its recommendations. The ministry responded to the final report by providing input on the recommendations related to seniors housing.

As a result of the findings from the Long Term Care Policy Review, one-time funding of \$10 million from Alberta Health and Wellness was made available to the 15 regional health authorities responsible for rural communities through the Healthy Aging Partnership Initiatives. Housing management bodies were provided with an opportunity to form partnerships with the regional health authorities in order to develop new facilities or modify existing facilities to meet health and housing needs in rural areas.

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SUPPORTING THE INDEPENDENCE AND WELL-BEING OF SENIORS

- reviewing with Alberta Infrastructure the design standards for the Lodge Upgrading Program and conducting condition analyses on remaining lodges to determine if they should be part of the program.

Strategy:

Define the role of management bodies and respond to the recommendation of the Office of the Auditor General that management bodies set measurable expectations to allow comparison of actual results.

Strategy:

Implement the approved recommendations from the Lodge Assistance Program review.

Community Development led a working group to investigate alternatives to Grants in Place of Taxes that are provided to non-profit seniors housing facilities.

The Lodge Upgrading Program began in 1994 to improve the condition of lodges that have deteriorated over time, upgrade life-safety systems and improve the efficient operation of the facilities. Some management bodies and municipalities have also contributed local funding to make improvements to the lodges such as adding more units. Because the Lodge Upgrading Program is not an ongoing program and will end in 2003, the Lodge Upgrading Program Design Standards were not revised.

Alberta Infrastructure completed condition analysis reports on 10 lodges built prior to 1990. These lodges have been added to the Lodge Upgrading Program and are scheduled to begin the design process in 2001-2002.

Management bodies have set measurable expectations that allow for comparison of actual results through the budget process. Quarterly reports compare year-to-date actuals versus budget and annual audited statements are provided at year-end. Variance analysis is completed and explanations are reported to the ministry by the management body on any significant variance of the actual results from the budget.

Operational reviews are completed by the ministry on approximately one third of the management bodies each year. The purpose of these reviews is to evaluate the management practices of the management body and to provide recommendations for improvement. In 1999-2000, a sample of tenants residing in these buildings was interviewed, providing a client satisfaction rating for evaluating management bodies.

The ministry is studying the recommendations of the Lodge Assistance Program review to identify which ones should be implemented.

MEASURE: Satisfaction of seniors with information and other services provided

Seniors Information Line and Seniors Service Centres

This measure assesses the satisfaction of seniors with the level of service and the quality of information provided about the Alberta Seniors Benefit program and other programs. The ministry provides information by operating the 1-800 Alberta Seniors Information Line and regional Seniors Service Centres, and by producing the *Programs and Services for Seniors* information booklet and a Web site.

Throughout 1999-2000, the Customer and Information Services Branch conducted surveys of customer satisfaction. A telephone interview survey was carried out for the assessment of customer satisfaction with the Alberta Seniors Information Line. Seniors using the regional Seniors Service Centres received written questionnaires. The survey included questions about the courtesy, knowledge and responsiveness of staff, as well as the overall satisfaction with the services provided.

In 1999-2000, 1,008 interviews were conducted by telephone for the Alberta Seniors Information Line during 10 consecutive business days within each quarter of the fiscal year. For the overall satisfaction question, the top three categories "good," "very good" and "excellent" were combined for an overall satisfaction rating of 96.8 per cent, based on 999 responses. The target for 1999-2000 was 95 per cent.

The eight regional Seniors Service Centres conducted surveys throughout the year with walk-in visitors. Visitors agreeing to fill out a survey could either leave the completed survey in a drop-off box or mail it back to the Seniors Service Centre. A total of 894 completed questionnaires were received. For the overall satisfaction question, the top three categories "good," "very good" and "excellent" were combined for an overall satisfaction rating of 99.9 per cent, based on 886 responses. The target for 1999-2000 was 95 per cent.

Results from previous surveys are not comparable to the 1999-2000 results because of a change in the rating scale. In 1999-2000, the rating scale was changed from a five-point to a six-point rating scale used in the questionnaires for the Seniors Information Line and the Seniors Service Centres surveys.

Planning is underway for a new computer system for 2000-2001 that will facilitate the branch plans to replace the paper on-site surveys with random telephone surveys at predetermined intervals throughout the year.

Programs and Services for Seniors booklet

The *Programs and Services for Seniors* information booklet is a comprehensive source of information on the programs, benefits and services available to seniors in Alberta. A voluntary, self-administered questionnaire provided with each booklet invited users to evaluate its contents and usefulness. Out of the 100,000 *Programs and Services for Seniors* booklets that were distributed to seniors' agencies, hospitals, lodges, native bands, seniors information centres, interested seniors and soon-to-be seniors, the ministry received 1,632 completed questionnaires. For the overall satisfaction question, the top three categories "good," "very good" and excellent were combined for an overall satisfaction rating of 97.0 per cent, based on 1,606 responses. The target for 1999-2000 was 95 per cent user satisfaction. Previous year results are not comparable to the 1999-2000 results because of a change in the rating scale from a four-point to a six-point scale.

MEASURE: Appropriateness of income support provided to lower-income seniors

The core measure for goal 5 of the *2000-2003 Alberta Government Business Plan*, "Albertans unable to provide for their basic needs will receive help," uses the Market Basket Measure (MBM) to compare the percentage of Albertans whose income from all sources is above the MBM threshold, to corresponding percentages of residents in other provinces and to the

Canadian average. When the MBM information specific to seniors becomes available for Goal 5, the ministry will examine options for a corresponding measure for the Alberta Seniors Benefit.

MEASURE: Percentage of eligible seniors receiving the Alberta Seniors Benefit

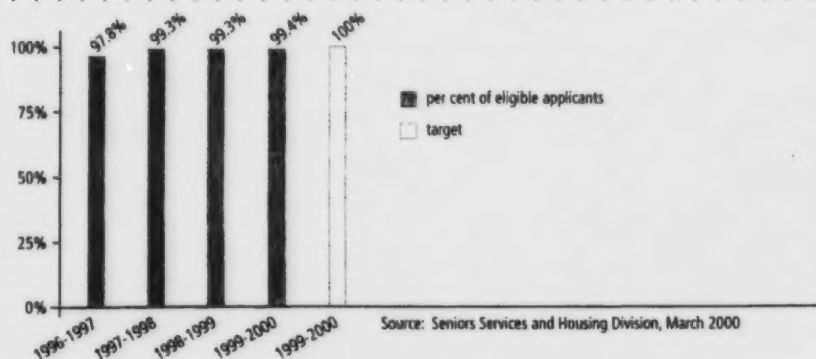
This measure looks at those seniors who have applied to the Alberta Seniors Benefit program. As in each of the past five years, the ministry has provided benefits to nearly 100 per cent of eligible applicants. The result for fiscal year 1999-2000 is 99.4 per cent. At the time of reporting, 0.6 per cent of eligible senior applicants were in the process of having their benefits finalized for payment. The ministry target for this measure is 100 per cent.

The results do not address whether all eligible seniors have actually applied to the program. The challenge is to identify all seniors that may be eligible. Dialogue was initiated with Canada Customs and Revenue Agency to determine if it is feasible to obtain income information on seniors that will allow us to complete a more detailed analysis in order to determine eligibility. However, progress was slow and the agency information is limited to seniors who filed an income tax return.

Census data from Statistics Canada were examined but data are not available annually and this makes reporting difficult. Data for 1995 is available; data for 2000 may not be available until the year 2003. Despite this, the number of seniors having an income within the range to be considered for the Alberta Seniors Benefit was examined based on the Census data. Using \$25,000 as the cutoff, the 1995 data indicate that about 184,000 seniors were within the income range for the 1996-1997 benefit year. Over 163,000 seniors were actually receiving benefits as of April 1997. This is about 89 per cent of the census figure for 1995.

While awaiting the 2000 Census data, a sample of seniors who have not applied will be analyzed further to determine their reasons for not applying. Other sources of data will also be sought to improve this measure for future reporting.

Percentage of eligible seniors applicants receiving the Alberta Seniors Benefit



MEASURE: Satisfaction of departments and agencies with the quality of information, analysis and advice received

One way the ministry ensures seniors have access to the supports they need is by providing government departments and community agencies with information, analysis, advice and leadership in relation to policies, programs and services that affect seniors. This helps to ensure that government policies effectively anticipate and address the needs of seniors.

In March 2000, questionnaires were distributed by the Seniors Policy and Programs Branch to 114 stakeholders to assess their satisfaction with the courteousness, accessibility, interest, responsiveness, knowledge and leadership of staff, as well as the quality, accuracy, completeness and timeliness of information received. Respondents were also asked to rate their overall satisfaction with the services provided. This year, organizations representing the housing industry were included in the mailout of the survey, reflecting the transfer of responsibility for social housing from Alberta Municipal Affairs to the ministry in May 1999.

A total of 61 questionnaires were completed by stakeholders, including Alberta and other provincial and federal government employees and representatives of organizations and agencies that work with, and on behalf of, seniors. The survey results provided information to evaluate whether the ministry provides appropriate policy and program information and assistance to stakeholders.

For the overall satisfaction question, the top two categories of a five-point rating scale, "very satisfied" and "satisfied," were combined for an overall satisfaction rating of 86.7 per cent, based on 60 responses to the question. In 1998-1999, a satisfaction rating of 85.7 per cent was reported. The target for 1999-2000 is 100 per cent satisfaction.

Compared to last year's survey results, more respondents this year said they requested information on demographic, economic and social trends, and more noted that they used information provided by the ministry for an agency or government project. This may reflect the involvement of the Seniors Services and Housing Division in a number of major collaborative and intersectoral projects during 1999-2000, including the Government-Wide Study on the Impact of the Aging Population, International Year of Older Persons, and the Seniors Policies and Programs Database for the National Framework on Aging.

MEASURE: Satisfaction of clients with the quality of their accommodation and, where appropriate, the services they receive

This measure assesses the satisfaction of senior citizens living in senior citizens' lodges and senior citizens' self-contained apartments. Satisfaction was determined through a survey conducted for the Seniors Services and Housing Division by a private research firm. A random

sample of clients from the seniors housing program were surveyed by telephone on their overall level of satisfaction with the quality of their accommodation. Four hundred telephone interviews were completed with residents of senior citizens' lodges and another 400 were completed with residents of senior citizens' self-contained apartments. The survey also measured a number of variables to assess the quality of accommodation including the overall condition, safety and affordability, and the services provided by the management body. The research was conducted in March 2000 over the period of a week and a half. Results based on the sample size of 400 are accurate within ± 4.9 per cent, 19 times out of 20.

The results from the top four categories of a seven-point rating scale, from "satisfied" to "completely satisfied," were combined to obtain an overall rating of satisfaction for respondents for both seniors citizens' lodges and senior citizens' self-contained apartments. The results indicate that 97.0 per cent of seniors in seniors lodges were satisfied with their accommodation, as were 96.0 per cent of seniors in seniors self-contained apartments. This was the first year the research was conducted and areas were noted where improvements could be made. The rating scale in the Seniors Housing satisfaction questionnaire will be revised in the future to provide a more balanced range of choices. The results represent baseline data for establishing future targets.

GOAL 3

To foster equality and reduce discrimination

so all Albertans can have the opportunity to participate fully in the social, economic and cultural life of the province.

The protection of human rights and promotion of fairness and access are achieved by fostering equality and reducing discrimination so that all Albertans have the opportunity to participate fully in society. Protecting human rights and supporting human rights education initiatives enables people to seize economic and social opportunities for development and growth, and maximize their potential. Promoting fairness and access for Albertans helps them contribute to their own prosperity and that of their families and communities. This goal is met by:

- protecting human rights for all Albertans through the resolution of complaints made under the *Human Rights, Citizenship and Multiculturalism Act*;
- providing public education programs, information and consultation services to eliminate discrimination and barriers to full participation in society for all Albertans;
- providing financial assistance through the Human Rights, Citizenship and Multiculturalism Education Fund; and,
- providing consultation services and policy advice to the Minister and to other ministries.

Strategy:

Continue to implement improvement strategies in the operation of the Human Rights and Citizenship Commission.

The Human Rights and Citizenship Commission is committed to continuously improving processes to resolve complaints made under the *Human Rights, Citizenship and Multiculturalism Act*. In 1999-2000, the intake and complaint assessment process was modified to test whether different scheduling and staffing approaches provided better results; conciliation processes were modified to test less formalized approaches to determine whether they provided faster yet fair resolutions; and new timelines were set for processing complaints. As a result, a greater number of complaints were closed as compared to previous years.

A bronze award for the Premier's Award of Excellence was received for the redesign of the intake and complaint assessment process. This award recognized significant achievement in developing and applying best practices in teamwork, leadership, human resource management and team learning.

Research was conducted to identify strategies to make the commission's services better known and understood and more accessible. Caseload management processes and performance targets of selected other provincial human rights commissions were compared with those used in Alberta.

Based on customer feedback, an automated telephone system that improves communication services to Albertans, 24 hours a day, was implemented in the commission's two regional offices. Callers are provided with information on the commission, education services and the Human Rights, Citizenship and Multiculturalism Education Fund, human rights legislation, and referrals to other agencies. Statistics from the government's Web site show that the telephone number for the commission is one of the ten most frequently requested.

In 1999-2000, the commission opened 692 complaint files, a small decrease from the prior year, due in part to more effective screening. By comparison, 731 files were opened in 1998-1999. Gender and physical disability complaints represent the two most common grounds on which complaints were made, similarly reported in the previous three fiscal years. Many of the complaint files contain multiple grounds and each of the grounds is tallied separately. A total of 896 grounds were cited in the 692 files opened this year.

In 1999-2000, 10 human rights panels were convened to hear and make decisions on complaints that could not be resolved through the conciliation and investigation services provided by commission staff. These panels heard a total of 27 complaints. By comparison, two panels were convened in 1998-1999 to hear a total of four complaints. The panel process is independent from the complaint resolution service provided by commission staff. Human rights panels are composed of human rights commissioners and are appointed by the Chief Commissioner of the Alberta Human Rights and Citizenship Commission.

Strategy:

Continue support to community organizations in undertaking diversity and human rights education initiatives through the Human Rights, Citizenship and Multiculturalism Education Fund.

In 1999-2000, \$701,460 was expended on the Support to Community Groups program of the Human Rights, Citizenship and Multiculturalism Education Fund. Recommendations on grants and funding are provided to the Minister by the Education Fund Advisory Committee. Funded projects fostered equality and promoted fairness and access. Forty-four organizations received funding under this program and \$100,000 was contributed to the establishment of a scholarship program in honour of Alberta's centennial.

Many of the grants under the Support to Community Groups program support cross-government initiatives and government priorities. For instance, 20 of the 44 organizations that received funding undertook youth-related projects that supported the Alberta Children's Initiative. Examples include a grant to the Boyle Street Community Services Coop in Edmonton that will involve inner city youth in delivering workshops on discrimination and racism to schools and organizations, and a grant to the Southern Alberta Ethnic Association to show and discuss videos on racism with elementary students in Lethbridge.

Grants were also awarded that support the cross-government Aboriginal Policy Initiative. A grant was provided to the Alberta Native Friendship Centre Association in Edmonton for research and development of

cross-cultural training and diversity materials for businesses and Aboriginal cross-cultural trainers. The group, Youth for the Future, received a grant for a conference which took place in Sundre. The conference focused on eliminating racial discrimination by enhancing communication, understanding and mutual respect between Aboriginal and non-Aboriginal young people.

Several grants were awarded that support the Minister's role as Minister responsible for Women's Issues. The Women's Economic and Business Solutions Society in Edmonton received a grant for a provincial conference to address issues of community inclusion and equality for women with disabilities. A provincial organization, Women in Scholarship, Engineering, Sciences and Technology, received a grant to produce a video and written guide based on the successes and challenges of women in leadership roles.

To assist with the implementation of the *Protection Against Family Violence Act*, 12 community groups carried out projects in 1999-2000 that ensured the protection offered by the legislation would be available to all Albertans. Eleven of the groups received funding in 1998-1999 and the other group received funding in 1999-2000. In addition, ministry staff served on the Interdepartmental Committee on Family Violence, which monitored the legislation and co-led the Diversity Working Group established by the committee.

The Human Rights, Citizenship and Multiculturalism Education Fund Advisory Committee held nine meetings with stakeholders throughout the province. The purpose of these meetings was to hear ideas and opinions about the future of the Education Fund and to help identify future priorities and strategies for the fund.

A survey was conducted with past grant applicants to review the *Human Rights, Citizenship and Multiculturalism Education Fund Grant Regulation* that was subsequently revised. The regulation is now more gender neutral and is written in plain language. Other revisions streamline the procedure for reporting on grant initiatives.

Strategy:

Support the development of a major Cultural Diversity Institute in partnership with the University of Calgary.

In partnership with the University of Calgary, the ministry supported the work of the Cultural Diversity Institute. The Human Rights, Citizenship and Multiculturalism Education Fund provided \$250,000 to the institute for the provision of research, education, training and information on cultural diversity to corporate, not-for-profit and education sectors throughout the province. Following a community consultation process, the institute developed a long-term strategic direction. The Council of Directors and a model for governance of the institute were put in place. The ministry is represented on the Council of Directors.

The Cultural Diversity Institute seconded an associate director of research from one of the seven participating faculties at the University of Calgary, developed a research agenda and started several research initiatives. In addition, the Cultural Diversity Institute initiated a number

Strategy:
Develop and implement diversity and human rights education initiatives.

of educational programs throughout the province. Programs are frequently developed in partnership with other organizations. The Summer Institute for Managing Diversity was successfully undertaken.

In 1999-2000, the Alberta Human Rights and Citizenship Commission streamlined human rights education materials and information for the public. Two issues of *The Citizen* were produced, reaching an audience of approximately 3,500 per issue. Information sheets and the commission's Web site were updated. Approximately 2,000 information sheets were distributed each month and the Web site received an average of 7,000 visits each month.

Approximately 2000 students and employees of businesses, community organizations, and educational and other public institutions learned about their rights and responsibilities through 43 workshops. Commission material and information were displayed in 27 sessions, reaching a potential audience of over 4,200 people.

Approximately 350 people gathered at Edmonton's City Hall in December to celebrate International Human Rights Day and to recognize the 1999 Human Rights Award and Suzanne Mah Award recipients.

The commission provided assistance and consultation to eight businesses and public institutions to develop anti-harassment policies for their workplace environment. These policies will assist over 2,000 employees to learn rights and responsibilities towards a harassment-free workplace.

Planning for the May 2000 national human rights conference, Building a Human Rights Culture: Tools for Transformation, was undertaken by a team that included clients/stakeholders, commission staff and contractors. Client and stakeholder human rights education needs were assessed through focus groups held in Edmonton and Calgary in March 1999.

Strategy:
Collaborate with other jurisdictions in support of initiatives by Ministers responsible for the Status of Women.

In support of the Minister's role as Minister responsible for Women's Issues, ministry staff undertook joint initiatives with women's directorates/ministries in Canada to discuss issues of concern to women that cross jurisdictional boundaries. Of note is the report *Preventing Violence Against Women - A Strategic Framework*, released at the July 1999 annual meeting of Federal/Provincial/Territorial Ministers responsible for the Status of Women.

The ministry also coordinated the Person's Case Scholarship awards which honour the efforts of five Alberta women who fought and won the right for Canadian women to be officially deemed 'persons' under the law. In 1999-2000, eight scholarships were given to people who were either studying in non-traditional fields for their gender or whose studies will contribute to women's equality. The scholarships were funded by the Alberta Heritage Scholarship Fund and administered by the Student Finance Board.

RESULTS ANALYSIS PROTECTING HUMAN RIGHTS AND PROMOTING FAIRNESS AND ACCESS

Strategy:

Coordinate the ministry's participation in the implementation of the People and Prosperity initiative.

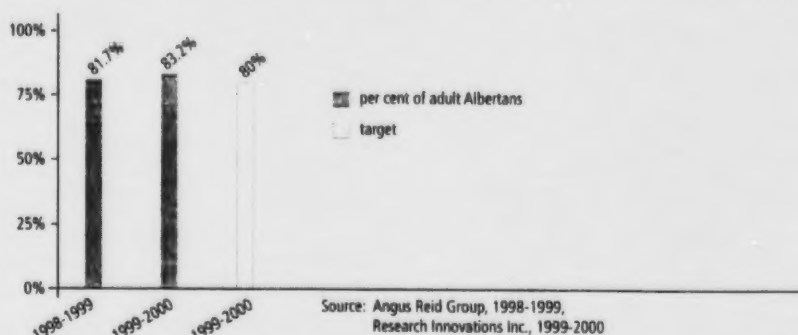
The ministry also coordinated the preparation of Alberta's submissions for Canada's reports on United Nations international human rights covenants and conventions, including Alberta's submission on the Convention on the Elimination of All Forms of Discrimination Against Women.

The ministry participated in the cross-government People and Prosperity initiative led by Alberta Learning. Work in 1999-2000 included identifying and reporting on programs and initiatives that further the goals of People and Prosperity. Working groups were established by the government-wide People and Prosperity committee around four themes: meeting future skill and workforce demand; maximizing workforce effectiveness; providing children and youth with a strong foundation for the future; and building vibrant and supportive communities. The ministry participated in working groups for the second and third themes and co-lead the working group for the fourth theme.

MEASURE: Percentage of Albertans who believe human rights are fairly well or very well protected in Alberta

The results for this performance measure and the following two measures were determined by an annual province-wide telephone survey of adult Albertans. Participants were asked their opinion of how well human rights are protected in Alberta, their awareness of the Alberta Human Rights and Citizenship Commission and their beliefs about the significance of the commission's role in ensuring human rights are protected. For all three measures, the sample size was increased from 800 in 1998-1999 to 1,000 in 1999-2000. Changes in methodology resulted in improvements to the 1998-1999 questionnaire and, as a result, only data for the last two years are presented.

Believe human rights are well protected in Alberta



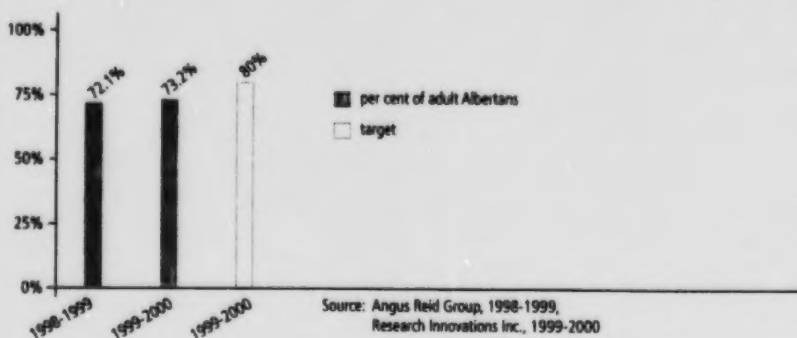
In 1999-2000, 83.2 per cent of Albertans believed human rights were "fairly well" or "very well" protected in Alberta. This is a 1.5 per cent increase from 1998-1999. The target established for the year was 80 per cent.

RESULTS ANALYSIS PROTECTING HUMAN RIGHTS AND PROMOTING FAIRNESS AND ACCESS

MEASURE: Percentage of Albertans who are aware of the Human Rights and Citizenship Commission.

In a province-wide telephone survey of 1,000 adult Albertans, respondents were asked, "If you were concerned about protecting someone's human rights, where could you go for help or advice?" For those who did not identify the commission, another question was asked, "To the best of your knowledge, does Alberta have a human rights commission?" The results are reflected in the chart below.

Aware of the commission



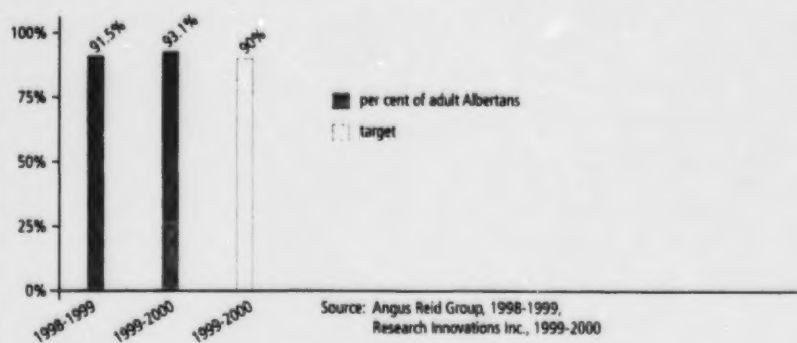
The results indicate that a total of 73.2 per cent of respondents were aware of the existence of Alberta's human rights commission. This is an increase of just over one per cent from the 1998-1999 results although 6.8 per cent below the 1999-2000 target of 80 per cent. Media coverage of human rights issues may have an impact on year-to-year variations in Albertans' awareness of the commission.

RESULTS ANALYSIS PROTECTING HUMAN RIGHTS AND PROMOTING FAIRNESS AND ACCESS

MEASURE: Percentage of Albertans who believe the commission plays an important role in the protection of human rights

This measure reports how important respondents perceive the commission to be in ensuring that human rights are protected in the province. As was outlined in the previous two measures, a province-wide telephone survey of 1,000 adult Albertans was conducted. Of these respondents, 732 were able to identify or were aware of the commission and were asked their opinion of how important a role the commission has in protecting the human rights of Albertans.

Believe the commission plays an important role



On a five-point rating scale, the results from the top two categories, "very important" and "somewhat important" were combined. The results indicate that 93.1 per cent believed the commission played an important role in the protection of human rights. This represents a 1.6 per cent increase from the prior year exceeding the 90 per cent target. Respondents aware of a human rights commission in Alberta perceive it to be effective in ensuring human rights are protected in the province.

GOAL 4

To improve the quality of life for Albertans through the preservation of and promotion of appreciation for Alberta's diverse natural, historical and cultural resources.

The ministry preserves, protects and presents significant historical resources within the province. These activities provide educational, scientific, cultural and tourism/economic benefits for Albertans. The ministry performs these functions by:

- operating 18 provincial historic sites and museums, the Provincial Archives of Alberta and the Northern and Southern Alberta Jubilee Auditoria, in partnership with friends societies;
- supporting the operations of the Alberta Historical Resources Foundation and the Government House Foundation;
- identifying, acquiring, protecting, developing and managing historical resources of significance to Albertans, and delivering public programs and exhibits on those historical resources;
- acquiring, preserving and making available for research private and public records of provincial significance;
- regulating land-based development activity to preserve significant historical resources;
- providing professional and technical advice and funding assistance to parties involved in heritage preservation; and
- providing opportunities for Albertans to experience cultural performances of local, national and international stature at the Jubilee Auditoria.

In terms of meeting this goal, the ministry was most visible through the continued operation of cultural and heritage facilities that attracted nearly two million visitors, support for over 400 community-based heritage initiatives, and coordination of provincial activities to commemorate the millennium and Alberta's 2005 Centennial.

In August 1999, the ministry announced that the Capital Health Authority's Patient Services Centre in Edmonton would be the future home of the Provincial Archives of Alberta. This facility will accommodate the growing archives collection and provide room to expand. When the Provincial Archives moves into the new building, it will become one of the few major archives in Canada that houses both its public reference room and all of its holdings in a single location. In 1999-2000, Alberta Infrastructure retained an architect to complete conceptual design of the facility.

Strategy:

Plan and pursue capital reinvestment strategies including: a replacement facility to house the Provincial Archives of Alberta, in consultation with Alberta Infrastructure, to better preserve and present the province's documentary history; expansion opportunities at the Provincial Museum of Alberta and the Reynolds-Alberta Museum; and recapitalization of the Jubilee Auditoria with the assistance of Alberta Infrastructure and a special fund established by the friends societies.

The Provincial Museum of Alberta continued with planning for renewal opportunities, completing the second phase of a feasibility study. At the Reynolds-Alberta Museum, Alberta Infrastructure initiated a conceptual design and costing study for the development of a new aviation gallery and a new administration wing, as well as a library and archive facility. Also, an addition to the warehouse was constructed through a partnership involving the museum, Alberta Infrastructure and the private sector, consolidating storage of the museum's collection on site.

A concept plan providing an overview of the proposed rehabilitation of the Northern and Southern Alberta Jubilee Auditoria was completed in December 1999. The proposed improvements include updated seating, enhanced view planes, modernized air handling and utility systems, and flexibility in accommodating sound and lighting systems. The costs are projected at \$30 million for both facilities, of which the cooperating societies are expected to contribute \$10 million through a recapitalization trust fund.

Strategy:

Coordinate provincial activities to commemorate the millennium and provide support for the planning and implementation of Alberta's centennial in 2005.

The Millennium Secretariat consulted with individuals and groups undertaking millennium projects and coordinated provincial government involvement in millennium activities. The secretariat also worked with the Millennium Bureau of Canada and helped Albertans access funding from the Canada Millennium Partnership Program. Although most millennium celebrations were completed by December 31, 1999, many communities will be carrying out projects in 2000. The secretariat will remain operational until December 2000. The ministry also provided support for planning and implementing a program to commemorate Alberta's centennial in 2005. Based on the input of 20,000 Albertans and the Klein-Donahue Committee, an implementation strategy is being developed that will seek to involve all Albertans in centennial celebrations and establish a significant legacy for future generations.

Strategy:

Contribute to Alberta's celebration of the millennium through the development of a major exhibit, *Anno Domini Jesus Through the Centuries*, with subsequent international touring; and provide assistance through the Alberta Historical Resources Foundation for communities with heritage activities associated with the millennium.

Community Development's key millennium project is a museum exhibition entitled *Anno Domini: Jesus Through the Centuries*. The exhibition explores the influence of Jesus on Western civilization and will open at the Provincial Museum on October 7, 2000. In 1999-2000, an advisory committee was established to assist with development of the exhibition, and both research and design were furthered. Loan arrangements were secured for many of the artifacts and artworks that will come from museums, churches and monasteries from around the globe. Economic Development Edmonton agreed to promote the project as a major attraction for the Edmonton region for the fall of 2000. In December 1999, the virtual (World Wide Web) exhibition counterpart to the feature exhibition was introduced. The Provincial Museum of Alberta won an Advertising Club of Edmonton (ACE) award in the "Best Video" category for its video promoting the exhibition. As well, the Alberta Historical Resources Foundation funded eight millennium projects in 1999-2000, including building restoration, research and a historical walking tour.

Strategy:

Maintain care for provincial collections by:
preserving the material culture, natural history and documentary heritage of the province within museums and archives;
protecting and recognizing significant historical resources across the province; and
encouraging other levels of government, the community and the private sector to preserve and develop heritage resources.

Collections at the Provincial Archives of Alberta increased by 2,483 linear metres of government textual records, 328 linear metres of private textual records, 10,114 maps, 100 architectural drawings, 2,308 photographs, 633 hours of recorded audio-tape, 31 hours of film and video-tape, and 826 items in the reference library. This includes a major collection of business records that was donated by the western region of the Canadian National Railway. In a unique partnership, the Archives became the Alberta distributor for a private firm specializing in archival supplies, thereby expanding its sales program, which provides archival products to the heritage and information management community. In 1999-2000, the Canadian Broadcasting Corporation funded 5.5 positions at the Provincial Archives to inventory and re-format the CBC collections (including French and English radio and television) held at the Archives.

Collections at the Royal Tyrrell Museum of Palaeontology had a number of significant additions in 1999-2000, the most notable being the skull of a 24-metre-long, 220-million-year-old marine reptile (ichthyosaur) collected from northeastern British Columbia. In an event that received national media coverage, a 5.5 tonne block containing the complete skeleton of a juvenile tyrannosaur was collected at Dinosaur Provincial Park in Alberta during the museum's summer Field Experience Program.

In October 1999, the Reynolds-Alberta Museum received the James J. Bradley Distinguished Service Award from the Society of Automotive Historians for its collection of written material relating to motor vehicles of the world. The library at the Reynolds-Alberta Museum features Canada's largest collection of publicly available trade literature. In 1999-2000 alone, it received 41 donations totaling 3,341 different items. The Remington-Alberta Carriage Centre fulfilled a contract with Heritage Park in Calgary for the restoration of four horse-drawn artifacts, and made a number of additions to its growing collection of carriages that illustrate the growth and development of Canada's carriage industry.

Strategy:

Continue to provide major technical and financial support at the community level for encouraging the local stewardship of our heritage resources.

The stewardship of heritage resources across the province was furthered by issuing 162 archaeological permits, which resulted in the investigation of 514 archaeological sites. A total of 17 excavation permits for palaeontological resources were active, while eight heritage sites were designated as Provincial or Registered Historic Resources. The ministry provided professional, technical and financial support to communities, the private sector and heritage organizations to encourage the preservation of historic resources. A total of 406 community-based projects were assisted directly or indirectly through the Alberta Historical Resources Foundation during this fiscal year.

Strategy:

Participate in the development of Alberta's tourism policy and programs through the new Strategic Tourism Marketing Council.

The ministry assisted Alberta Economic Development in establishing a new tourism policy for Alberta by participating on the Strategic Tourism Marketing Council, a partnership between the Alberta Government and the tourism industry. A key initiative of the council in 1999-2000 was the development and launch of a strategic tourism marketing plan. The plan

Strategy:

Continue to cooperate in new heritage tourism marketing ventures through the established relationship with the State of Montana, and explore a new marketing partnership with Saskatchewan and Manitoba.

was designed to increase the effectiveness of tourism-marketing for Alberta both domestically and internationally.

In 1999-2000, the ministry continued to distribute the *Alberta Montana Discovery Guide: Museums, Parks and Historic Sites*, concentrating on non-traditional markets as well as educational and promotional distribution. Discussions with Travel Montana were initiated to explore additional joint marketing initiatives, with a focus on significant historical anniversaries in both Alberta and Montana occurring in 2005.

The ministry assisted with the development of a long-range marketing strategy for the River Basin Tourism Consortium, which includes Saskatchewan and Manitoba as well as Alberta. Alberta tourism products, including packaged products from the Historic Sites Service, are now being offered directly to North American travel agents through the consortium.

The ministry joined Travel Alberta in a North-to-Alaska promotion, linking products in Alberta and British Columbia with those from the state of Alaska. The concept was marketed through a travel guide, published in November 1999, and through a Web site. It was also promoted at trade shows in key U.S. markets.

A new image campaign, *Real Alberta*, was launched in March 2000. It focused on establishing an identity for Alberta's network of historic sites and museums. The Provincial Museum of Alberta and the Ukrainian Cultural Heritage Village partnered with Museums Alberta, Kingsway Garden Mall and two other Edmonton attractions to develop and deliver a summer marketing campaign in Edmonton. A Web site for the *Pathways to Past Ways* project was launched in September 1999 to complement the existing promotional materials for 11 heritage destinations in Alberta and British Columbia.

The ministry was a founding partner of the Glacier-Waterton Heritage Tourism Strategy. The ministry provided a Canadian representative for the new Going-to-the-Sun Road Advisory Commission formed by the United States Department of the Interior to advise on the restoration of the road, a national historic landmark and popular travel corridor between Alberta and Montana.

Strategy:

Streamline and amend regulatory functions that protect historical resources and encourage self-monitoring by industry, and combine archaeological and palaeontological regulations by 2000.

Over the course of 1999-2000, ministry staff met with forest industry representatives and staff from Alberta Resource Development with a view to including the forestry sector in Community Development's cultural resource management programs. In cooperation with department staff, Alberta Resource Development is investigating the inclusion of historical resource concerns within its regulatory regime. Additionally, at least two forestry companies have agreed to voluntarily address historical resource concerns within their planning programs. Restructuring of the *Archaeological Research Permit Regulation and Palaeontological Resources Regulation* to simplify the application and approval process for research permits continued, and will conclude in 2000.

Strategy:

Strengthen internal partnering and efficiencies by training and coaching friends societies in relation to issues such as accountability and liability and actively recruiting, training and utilizing volunteers.

Strategy:

Support the government's Alberta Children's Initiative through the continued provision of interpretive programs for children and youth at the ministry's 18 historic sites and museums and the two Jubilee Auditoria.

Strategy:

Continue to cooperate in the advancement of the cross-government Corporate Capital Plan, started in 1998 and intended as a long-term strategy for required infrastructure renewal.

Strategy:

Support the achievement of the goals of the government Knowledge and Innovation priority.

Within the Cultural Facilities and Historical Resources Division, a Friends Advisory Service Unit was established to strengthen the internal partnerships that exist between the cooperating societies and the ministry's heritage facilities. Topics offered include board roles and responsibilities, board recruitment, job descriptions, bylaws, financial and fiduciary responsibilities, conflict of interest, fundraising, and volunteer management. This new service was introduced at the division's Cooperating Societies Conference in September 1999.

The ministry developed a Children's Services Committee whose activities included providing input to the Alberta Children's Initiative. As well, the ministry's heritage facilities continued to develop and provide interpretive programs for children and youth. For example, in Fort McMurray, the Oil Sands Discovery Centre reached over 4,800 school children through 32 different programs, including Science Olympics, Dino Days and Rocket Science. Eighty-five per cent of all students from kindergarten to grade nine in Fort McMurray and area have experienced at least one education program at the centre. At the Ukrainian Cultural Heritage Village, more than 10,600 students took part in curriculum-based education programs in 1999-2000, while Rutherford House welcomed approximately 8,600 students. At the Provincial Museum of Alberta, 57,000 students from pre-school to university participated in education programs.

Educational programs were also offered at Alberta's Jubilee Auditoria. At the Southern Alberta Jubilee Auditorium, for example, grade five students used the facility to study building structures and materials. Other students used the facility's stage lighting to study a science unit entitled "Lights and Shadows." The Provincial Archives offered a Time Travellers program to schools, based on archival photographs and documentary holdings.

The ministry completed a Corporate Capital Overview in May and December 1999, and participated in the other strategies of the Capital Planning initiative, specifically multi-year budgeting, Infrastructure Management Systems (IMS), and private sector provision of infrastructure and divestitures. Infrastructure Management Systems hold the greatest potential for the ministry, facilitating the systematic inventory and analysis of such infrastructure as exhibits, collections and historic structures. An IMS for the ministry's historic and interpretive infrastructure will be developed around the government standard. The process was initiated in 1999-2000 with a draft feasibility study.

The Cultural Facilities and Historical Resources Division supported the cross-government Knowledge and Innovation initiative. Through a network of 18 provincial historic sites, museums and interpretive centres, the ministry provides a "hands-on" learning environment, increasing the knowledge of Albertans and orienting non-Albertans about the human and natural history of this province. Ministry staff at

facilities such as the Tyrrell Museum and the Provincial Museum also participated in significant research studies. For example, the Provincial Museum partnered with Alberta Environment, the Alberta Research Council, the universities of Alberta and Calgary, and the Model Forest Program to test bio-monitoring protocols for Alberta forests.

MEASURE: Success ratio of historical preservation initiatives

This measure indicates the relative effectiveness of the Cultural Resource Management program in protecting and preserving the historical resources of the province through recommending appropriate management strategies. The measure gauges the volume and significance of resources protected relative to any known incidence of loss of significant resources.

Data for this measure are compiled within the Cultural Resource Management program on an ongoing basis and include palaeontological and archaeological investigations, historical resource designations, and community-based preservation projects assisted. For the third consecutive year, the ministry met its target of 100 per cent by preserving or protecting Alberta's historical resources. There have been no known losses of significant historical resources in the province during 1999-2000.

This measure was replaced in the 2000-2003 business plan by two additional measures: designation of historical resources in Alberta, and number of community-based preservation and presentation projects assisted. The first assesses the ministry's historic resource preservation activities by reporting on the number of resources designated each year under the *Historical Resources Act* as either a Provincial or Registered Historic Resource. It has a target of 17 designations in the 2000-2003 business plan. The second indicates the number of projects assisted by the Alberta Historical Resources Foundation and its partnering agencies. Its target is to assist 428 projects.

A number of factors can influence the achievement of desired results. The number and significance of the historical resources identified and preserved/protected varies from year to year, based upon the level of developmental activity in the province. Many archaeological sites are discovered by commercial developers involved in land-based development, and their awareness of heritage preservation issues will affect the preservation/protection success rate. Finally, designation orders for historically significant properties are most often issued in response to formal applications by property owners for designation of their property as either a Provincial or Registered Historic Resource.

MEASURE: Presentation and accessibility of historical resources

This revised measure is based on one indicator of the demand for public access to historical resources and two indicators of the quality of the presentation as is outlined in the next few pages of the report.

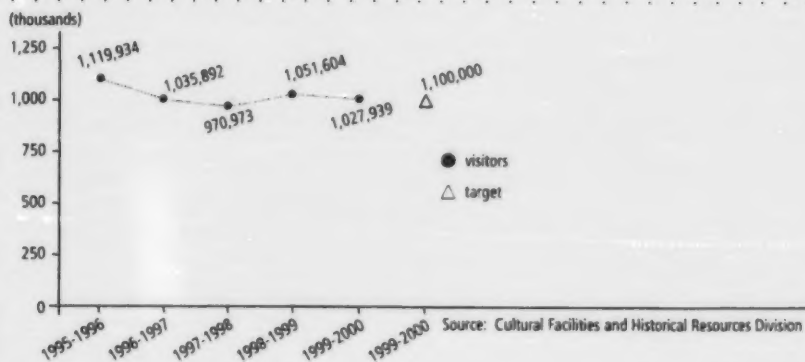
Visitation at provincial historic sites, museums and interpretive centres; visitation at community museums supported by the ministry; and client demand at the Provincial Archives.

To assist in measuring presentation and accessibility of historical resources, this first indicator reports the interest Albertans and visitors to the province have in the preservation and presentation of Alberta's historical resources. This measure is comprised of visitation at provincially operated historic sites, museums and interpretive centres; visitation at community museums supported by the ministry; and client demand at the Provincial Archives.

Data for this measure are collected by staff at the 18 provincial historic sites, museums and interpretive centres and the Provincial Archives of Alberta. The information is gathered daily and compiled by the Cultural Facilities and Historical Resources Division on a monthly and annual basis.

As well, through a periodic survey of its members, Museums Alberta collects data from community museums supported by the ministry.

In the 1999-2002 restated business plan, this measure was expanded to include visitation at community museums supported by the ministry and client demand at the Provincial Archives. Previously, only visitation to the provincial network of heritage facilities was reported.

Visitation at provincial historic sites, museums and interpretive centres

For 1999-2000, the results indicate that 1,027,939 people visited provincially operated historic sites, museums and interpretive centres, and 29,595 clients accessed a variety of services at the Provincial Archives of Alberta. The targets were: to maintain the five-year rolling average of 1.1 million visitors to provincial historic sites, museums and interpretive centres; and to serve 21,500 clients accessing a variety of services at the Provincial Archives. Visitation at the provincial heritage facilities showed a 2.3 per cent decline from the previous year; however, client demand at the Provincial Archives rose 19.8 per cent.

The target for community museums supported by the ministry was to have 5.3 million visitors, as was reported in the 1996 Museums Alberta survey. Due to a poor survey response rate and different survey methodology, however, data comparable to that generated in 1996 are not available for 1999-2000. In the 2000-2003 business plan, the "visitation at community museums" component of the measure was not included due to the inconsistent scheduling of data collection by Museums Alberta. As well, the ministry has little direct control over data collection, methodology and results achieved.

Visitation at provincial historic sites, museums and interpretive centres, as well as client demand at the Provincial Archives, will continue to be measured. At provincially owned historic sites, museums and interpretive centres, the target for 2000-2001 will be to sustain visitation at 1,059,040. At the Provincial Archives, the target for 2000-2001 will be to sustain 17,838 clients accessing a variety of services. Both these targets were changed to five-year rolling averages.

Visitation is affected by a number of factors, such as currency exchange rates, global tourism trends, weather patterns, the condition of the exhibits and facilities, the type and nature of exhibits, competing and complementary educational and entertainment opportunities for the potential visitor, and provincial tourism policy and promotions.

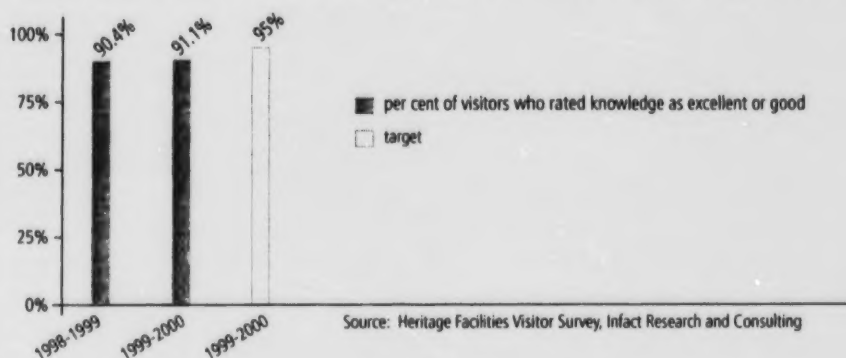
Knowledge gained by visitors to provincial historic sites, museums and interpretive centres.

To assist in measuring presentation and accessibility of historical resources, this second indicator looks at the quality of the educational experience offered at the provincially operated historic sites, museums and interpretive centres by assessing visitor perception of knowledge gained during a visit to a facility.

Visitors to the historic sites, museums and interpretive centres operated by the ministry were surveyed, with questionnaires being completed by 5,203 visitors. Results for this indicator, and the next indicator on customer

satisfaction, were tabulated by a private research firm for the Cultural Facilities and Historical Resources Division. Preliminary results for both of these indicators were included in last year's annual report. Since then, final results have been made available and adopted for use by the ministry. To facilitate reporting and marketing, the survey period has been changed from a fiscal year to a marketing year. For 1999-2000, this resulted in a survey period that extended from September 8, 1998, to September 6, 1999. This change affects the indicators for knowledge gained and customer satisfaction, as well as the economic impact measure.

Knowledge gained by visitors to provincial historic sites, museums and interpretive centres



Results for the most recent analysis, completed in December 1999, indicate that 91.1 per cent of visitors rated the knowledge they gained as "excellent" or "good." Although the results were below the target of 95 per cent, they represent an increase of 0.7 per cent over last year's final results. This measure was retained in the 2000-2003 business plan, although the target was revised to 88.1 per cent, based on a five-year rolling average.

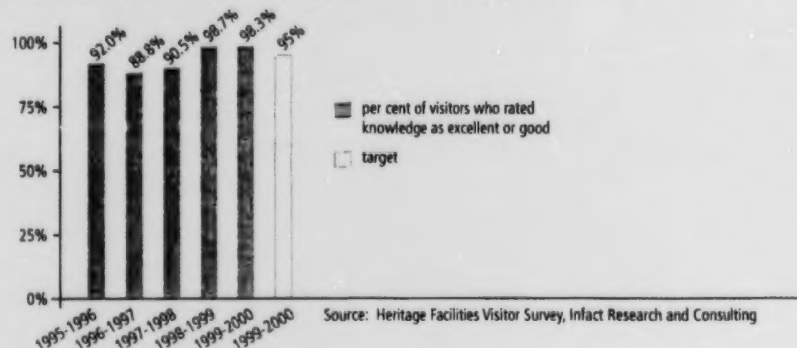
The knowledge-gained rating of visitors may be influenced by the type and nature of exhibits, age and relevance of exhibits, programs offered during their visit, nature and type of interpretive services provided by staff, and visitors' perceptions of learning experiences at other facilities.

Customer satisfaction with their experience at provincial historic sites, museums and interpretive centres.

To assist in measuring presentation and accessibility of historical resources, this third indicator assesses visitors' perception of the overall quality of their experiences at provincially operated historic sites, museums and interpretive centres. It may also indicate visitors' interest

in the subject matter being presented and the comparative quality of the facilities and exhibits. Customer satisfaction provides an indication of appreciation for the ministry's efforts to preserve Alberta's heritage and present it to the public.

Customer satisfaction with visit experience



As was outlined in the previous indicator, visitors to the historic sites, museums and interpretive centres were surveyed. Results for the most recent analysis, completed in December 1999, indicate that 98.3 per cent of visitors rated their overall satisfaction as "excellent" or "good," compared to a target of 95 per cent. The results represent a decrease of 0.4 per cent over last year's final results. This measure was retained in the 2000-2003 business plan, although the target was revised to 92.7 per cent, based on a five-year rolling average. In last year's annual report, preliminary data from 1997-1998 and 1998-1999 were reported. Since then, final results have been adopted for use by the ministry.

The overall satisfaction of visitors may be influenced by the storyline of the exhibits, age and relevance of exhibits, cleanliness and nature of the physical facilities, programs offered during their visit, and service provided by staff.

MEASURE: Economic impact of provincial heritage facilities

This measure indicates the level of economic activity created by operation of the ministry's historic sites, museums and interpretive centres. The data demonstrate that, in addition to cultural, social, scientific and educational benefits, there are significant economic benefits associated with preservation and development of the province's natural, historical and cultural resources.

Like the indicators for knowledge gained and customer satisfaction, data for this measure are collected annually by the Cultural Facilities and Historical Resources Division in its survey of visitors to provincial historic sites, museums and interpretive centres. Analysis is performed

by a private research firm and Alberta Economic Development using the Demand Economic Impact Model, which captures the economic impact of tourism expenditures (i.e., incremental visitor expenditures and operational expenditures by the facilities). Results for the most recent analysis, completed in July 2000, indicate that visitors spent over \$26.1 million on food, accommodation and travel in Alberta during the survey period, while the facilities spent collectively about \$9.6 million on their operations. The net income impact of these expenditures is estimated to exceed \$42.7 million. As well, the federal, provincial and local governments derived substantial annual tax revenue on these impacts, approximately \$9.3 million, \$5 million and \$2.2 million, respectively. The target for 1999-2000 was \$41 million in value-added impact and \$13 million in taxation revenue to all three levels of government.

The target for 2000-2001 will be to maintain a value-added economic impact of \$37 million and \$12 million returned to various levels of government as taxation revenue. These targets reflect the results reported in 1998-1999.

Results for this measure are affected by such factors as global, national and provincial tourism trends; the general state of the economy; and the attractiveness and relative competitive nature of the heritage facilities. Visitation at the facilities will also have a direct impact on the results achieved.

MEASURE: Public attendance at the Northern and Southern Alberta Jubilee Auditoria

This new measure reports on public attendance at the Northern and Southern Alberta Jubilee Auditoria, which provide opportunities for cultural performances and other community events. It includes the total annual number of patrons and events/space rentals. "Patrons" is defined broadly to include all public users of the facilities for any event, function, performance or space rental, including theatre performances and rehearsals, graduation ceremonies, weddings and meetings.

Data for this measure are collected daily at the Jubilee Auditoria by the Cultural Facilities and Historical Resources Division, and are compiled monthly and annually. In a number of instances involving non-ticketed events (e.g., graduation ceremonies), attendance is estimated. This measure, introduced in 1999-2000, showed that approximately 713,000 patrons attended functions at these facilities and that approximately 2,400 events/space rentals were booked into the Jubilee Auditoria. The targets were to have 800,000 patrons visit the facilities and 2,200 events/space rentals booked. The targets for 2000-2001 were revised to achieve 733,426 patrons and 2,779 events/space rentals, based on numbers recorded at the Jubilee Auditoria in 1998-1999.

Factors that can influence achievement of desired results include: competing opportunities, the perceived quality of performances, the interest of patrons in attending any particular performance, ticket pricing, the perceived quality of the two Jubilee Auditoria as venues for performances and other events, the availability of space, and the nature and availability of the performances booked for the facilities.

GOAL 5

To manage the province's social housing programs and portfolio.

Alberta is experiencing a period of tremendous growth and opportunity. This growth, as well as changing demographics and environmental factors, has increased demand for housing. The ministry will continue to effectively manage existing social housing programs, as part of the overall housing landscape in Alberta. This ministry performs these functions by:

- ensuring that provincial policies and legislation direct resources to those most in need of shelter assistance;
- managing and coordinating the efficient delivery of programs and services that meet the social housing needs of Albertans;
- promoting community-based, affordable housing initiatives by encouraging partnerships with municipalities and both the private and non-profit housing sectors;
- ensuring that organizations involved in the delivery and administration of social housing operate effectively and meet acceptable standards of accountability; and
- promoting the self-reliance of Albertans in obtaining suitable housing.

Strategy:

The Alberta Social Housing Corporation will be reviewed.

The future role of the Alberta Social Housing Corporation and its relationship to Community Development are under review. Significant changes have occurred in the provincial government's social housing programs since the corporation was originally established. The ministry will continue to monitor and assess the ongoing need to retain the corporation as it is presently constituted.

Strategy:

The ministry will work cooperatively to determine effective housing solutions and the promotion of self-reliance.

On January 18, 2000, a *Policy Framework: Homelessness* was approved by the Standing Policy Committee on Health and Safe Communities. The guiding principles in the development of the policy framework were:

- to the extent that they are able, Albertans should be responsible for their own housing;
- solutions should be designed to provide safe, temporary shelter to people who are without housing and to address the underlying factors which contribute to homelessness;
- decision-making will be at the local level;
- partnerships between management bodies, local governments, corporations, churches and community-based groups and federal and provincial government will be fostered through consultation and collaboration;

- provincial assistance should be based on need and should be designed to promote appropriate self-reliance; and,
- there will be no direct provincial building or ownership of new facilities.

Community Development is taking a lead role in working with its partners to promote community-based solutions and to ensure provincial programs and services are coordinated in the most effective way. In support of this role, planning for the implementation of the *Policy Framework:*

Homelessness was initiated, and included coordination with the federal homelessness initiative. The ministry's goal is to make this a collaborative effort with community-based organizations, industry, private and not-for-profit housing sectors, the federal government and municipalities.

A senior officials committee, with representation from the various ministries that provide funding for housing, was established in February 2000. The main purpose of the committee was to improve coordination of funding for homeless initiatives, including services for persons with special needs. Community Development worked with other ministries to ensure that any new funding for special needs housing complements the priorities for support services.

Strategy:

Housing programs will be reviewed and, if possible, streamlined to accommodate growth and special needs and eliminate duplication, resulting in a simpler, more cost-effective system.

The provincial housing system is complex. Provincial ministries, the federal government and municipalities each deliver programs that contain a housing component, which the public may find confusing. Community Development will examine options to eliminate overlap and duplication, resulting in a simpler, more cost-effective system to better serve Albertans.

Program delivery mechanisms were reviewed. The Lodge Assistance Grant and the grant to the Alberta Senior Citizens' Housing Association were removed from the Alberta Social Housing Corporation and placed in the General Revenue Fund to make their operation and delivery more visible. Plans were made to take similar action with the Rent Supplement Program effective April 1, 2000.

Strategy:

Housing assistance will be provided in accordance with approved recommendations to targeted client groups under the Home Adaptation Program and the Rent Supplement Program.

Housing assistance was provided through the Home Adaptation Program to homeowners, tenants or landlords for modifications that provide wheelchair access to or within the home. During the year, 268 clients met the program criteria and were approved for a grant of up to \$5,000 towards modifications. Total grant dollars provided to the approved applicants was just over \$1.2 million.

Housing assistance was provided to 4,132 targeted households through the Rent Supplement Program, working in partnership with the private sector and the federal government. The total disbursements through this program during the 1999-2000 year was approximately \$12.6 million.

RESULTS ANALYSIS SUPPORTING SPECIAL PURPOSE HOUSING NEEDS

Strategy:

The ministry will facilitate, administer, fund and account for the delivery of social housing.

Strategy:

The ministry will facilitate the involvement of the private and non-profit sectors in the development of inexpensive housing.

As of March 31, 2000, an inventory of 40,465 social housing units were administered through 149 management bodies and 40 non-profit agencies. Total expenses in 1999-2000 were \$124.7 million, including \$112.4 million by the Alberta Social Housing Corporation and \$12.3 million by the department's Lodge Assistance program.

The ministry hosted regularly scheduled meetings with housing industry representatives, in keeping with its focus on promoting community-based partnership solutions, to increase the supply of affordable housing in Alberta. These included the Manufactured Housing Association of Alberta and Saskatchewan, the Alberta Home Builders' Association and the Urban Development Institute. Attendance at these meetings included representatives from the Alberta Association of Municipal Districts and Counties and the Alberta Urban Municipalities Association, as well as other provincial ministries like Alberta Municipal Affairs and Alberta Government Services. The meetings served as an open forum for discussion and resolution of many of the common issues faced by both industry and government. In addition, the meetings helped to strengthen internal and inter-departmental cooperation and coordination on many key housing issues.

Policy development on affordable housing solutions was initiated following the summer meeting of the Ministers responsible for Housing in Whitehorse. At this meeting, the provinces of Alberta, Ontario and British Columbia agreed to jointly develop a paper on affordable housing for the next meeting planned for September 2000. The paper will examine barriers and obstacles in the marketplace that limit the supply of new affordable housing. Ongoing research will explore the various functional activities of the partners involved in the provision of inexpensive housing since all three levels of government and the private and non-profit sectors have a role to play in developing viable solutions.

Strategy:

The ministry will continue discussions with the Canada Mortgage and Housing Corporation toward development of a new federal/provincial social housing agreement.

Informal discussions between Canada Mortgage and Housing Corporation (CMHC) and the ministry took place on CMHC's proposal for a new social housing agreement regarding more flexible funding arrangements on 30,172 existing federal/provincial cost-shared social housing units. A new agreement is required to eliminate 17 existing agreements for Alberta.

Strategy:

The ministry will coordinate programs with Alberta Human Resources and Employment to provide adequate and safe shelter for children as well as services to persons with special needs.

Ministry officials participated on the Working Committee of the Children at Risk Task Force. The housing needs of children and their families and youth were clearly identified in the task force report and all efforts to address these needs will be coordinated with various other ministries.

Strategy:

The ministry will encourage Alberta Human Resources and Employment to provide skills upgrading funding to increase self-reliance of social housing clients.

This strategy is a key element in the implementation of the *Policy Framework: Homelessness* that was approved by the Standing Policy Committee in January 2000. It will be an important area of focus in the upcoming year.

RESULTS ANALYSIS SUPPORTING SPECIAL PURPOSE HOUSING NEEDS

Strategy:

The approved recommendations from the review of the Remote Housing Program will be implemented.

The Remote Housing Repair Program ended in 1998-1999; however, \$100,000 was allocated to the following five remote communities: Calling Lake, Peerless Lake, Trout Lake, Sandy Lake and Wabasca, as well as Grande Cache Coops, to complete water and sewer installations. Community Development funding will cover the interior work. The work at Calling Lake is completed. The remaining work in the other communities will be complete early in 2000-2001.

MEASURE: Satisfaction of clients with the quality of their accommodation and, where appropriate, the services they receive

This measure assesses the satisfaction of clients living in family/community housing units. Satisfaction was determined through a survey conducted for the Family and Special Purpose Housing Branch by a private research firm. A random sample of 400 clients from the Family/Community Housing program were surveyed by telephone on their overall level of satisfaction with the quality of their accommodation. The research was conducted in March 2000 over the period of a week and a half. Results based on the sample size of 400 are accurate within ± 4.9 per cent, 19 times out of 20.

The results from the top four categories of a seven-point rating scale, from "satisfied" to "completely satisfied," were combined to obtain an overall rating of satisfaction for respondents. The results indicate that 91.7 per cent of clients were satisfied with their family/community housing accommodation. This was the first year the research was conducted and areas were noted where improvements could be made. The response options in the Family/Community Housing Satisfaction questionnaire will be revised in the future to provide a balanced range of choices. The results represent baseline data for establishing future targets.



REPORT OF THE AUDITOR GENERAL ON THE RESULTS OF APPLYING
SPECIFIED AUDIT PROCEDURES TO KEY PERFORMANCE MEASURES

To the Members of the Legislative Assembly:

I have performed the following procedures in connection with the Ministry of Community Development's key performance measures included in the *1999-2000 Annual Report of the Ministry of Community Development* as presented on pages 9 to 57.

1. Information obtained from an independent source, such as Statistics Canada, was agreed with the information supplied by the stated source. Information provided internally was agreed to the reports from the systems used to develop the information.
2. The calculations which converted source information into reported measures were tested.
3. The appropriateness of the description of each measure's methodology was assessed.

As a result of applying the above procedures, I found no exceptions. However, these procedures do not constitute an audit of the key performance measures and therefore I express no opinion on the key performance measures included in the *1999-2000 Annual Report of the Ministry of Community Development*.

Edmonton, Alberta
September 18, 2000

Peter Valente FCA
Auditor General

OVERALL RESULTS & FUTURE CHALLENGES

RESULTS ANALYSIS

The ministry was focused throughout 1999-2000 on supporting community development through leadership; protection and partnership, helping all Albertans participate fully in the social, cultural and economic life of the province.

The ministry concentrated on delivering improvements and achieving results in each of the five core businesses: promoting community development; supporting the independence and well-being of seniors; protecting human rights and promoting fairness and access; preserving, protecting and presenting Alberta's unique cultural and natural history; and supporting special purpose housing needs.

The future will bring new challenges to the ministry. Staff training and the provision of learning opportunities will become increasingly important. The ministry will be required to adapt quickly and to shift expertise to areas where it is needed most. Performance measures will be revised to improve performance monitoring and to focus on assessment of longer-term impacts. New relationships will be established in government and with stakeholders that will facilitate better services for Albertans. Staff in the ministry have risen to meet the challenges presented in 1999-2000. Through innovation, collaboration, leadership and hard work, ministry staff will continue to excel in meeting the needs of Albertans, stakeholders and partners in the future to ensure success in all core businesses of the ministry.

Promoting community development

In addressing its core business of promoting community development, the ministry was successful in achieving desired results in a number of areas.

The ministry's Wild Rose Foundation won a gold 1999 Premier's Award of Excellence for hosting the International Association for Volunteer Effort's 15th Biennial World Volunteer Conference. The conference drew 2,714 delegates from 92 countries to make it the largest global volunteer conference ever held.

As part of its program review, the Alberta Foundation for the Arts engaged Alberta's public art galleries in discussions on future funding throughout 1999-2000. The review explored innovative ways of providing support to the arts in the future. During this fiscal year, the Alberta Foundation for the Arts distributed \$15.3 million to individual artists and arts organizations province-wide and administered the first year of the three-year \$15 million Alberta Film Development Program.

The ministry's Film Classification section held workshops for students and the general public addressing the public's concern of media influence on violence in schools. The Film Classification Board developed a teaching module called "Expecting Respect Peer Education Program," which used a 'train-the-trainer' format to train students to teach their peers about media advertising.

This was a pivotal year for Alberta's 305 public libraries as the stage was set for a networked public library service and the creation of one province-wide library database. The library system network increased to include 76.5 per cent of eligible libraries. On-line networking took a major leap and 243 public libraries now have computers and Internet access, many of which will receive this service for the first time. Public librarians throughout the province received training to upgrade computer and on-line searching skills.

The ministry successfully coordinated Alberta's participation in the 1999 Western Canada Summer Games and the 2000 Arctic Winter Games. Financial assistance and technical support were provided to the host societies of the 1999 Alberta Seniors Games and the 2000 Alberta Winter Games. A symposium for volunteer coaches and officials was organized. The Alberta Sport, Recreation, Parks and Wildlife Foundation awarded \$5.8 million to 98 provincial sport and recreation associations in support of participation in sport and recreation activities. An additional \$3.1 million was provided to over 750 local and regional projects in sport, recreation, parks and wildlife areas.

The Alberta Future Leaders Program continued its work with indigenous youth in 22 Aboriginal communities across the province which was made possible through the collaboration of communities, the ministry, other levels of government and private sector sponsors.

During 1999-2000, the ministry amalgamated the Field Services and Volunteer Services Branches to create a network of four regional and seven satellite offices providing service and support to communities and community organizations in ways that encourage initiative, self-help, cooperation and partnership building. The ministry also assisted communities and other ministries to adopt a "community development" philosophy and support them in their public participation initiatives. In addition to assisting volunteers and fostering and promoting the use of volunteers in Alberta, the ministry provided funding to non-profit volunteer organizations through the Wild Rose Foundation.

A continuing increase in requests for service presents a constant challenge to find innovative and creative ways to provide the best service to all Albertans. Innovative thinking and creative implementation will be critical in order for the ministry to keep moving forward successfully and to maintain current initiatives underway with existing resources. Future success will depend on the development of cross-government and private partnerships as an important means for delivering efficient and effective programs.

Supporting the independence and well-being of seniors

The ministry supports the independence and well-being of seniors by providing income benefits and housing to lower-income Alberta seniors and by coordinating seniors programs and services across provincial government ministries. By the end of 1999-2000, 181,929 seniors, or 60.9 per cent of Alberta seniors, were receiving some assistance from the Alberta Seniors Benefit program. In addition, approximately 7,300 seniors received support from the Special Needs Assistance for Seniors program.

Although several criteria for determining eligibility were adjusted to better serve clients, the ministry continues to face the challenge of further simplifying the Alberta Seniors Benefit program to the benefit of all Alberta seniors.

The Special Needs Assistance for Seniors program entered the fiscal year with a 10-week backlog of applications caused by an increase in the number of applications and a change to a new computer system. Increased staff resources directed to the area resulted in the elimination of the backlog by year-end and a reduction in response time to three weeks. The challenge in 2000-2001 will be to review and make changes to the guidelines for the program to further improve service to Albertans.

The Customer Service computer database was upgraded to provide more efficient service and more information to better communicate with seniors. The ministry is working to maintain its current level of client satisfaction through improvements in staff scheduling to ensure a high level of service in peak demand periods. In addition, the ministry is working to expand the level of information provided through the Seniors Information Line, the regional Seniors Service Centres and through printed and electronic media. The 1-800 Seniors Information Line, which acts as the ministry's information and referral service to 300,000 Alberta seniors and their caregivers, won a 1999 silver Premier's Award of Excellence.

The ministry developed a framework to centralize the investigation of all reports under the *Protection for Persons in Care Act* within Community Development as of April 1, 2000. The centralized unit will enable consistent handling of in-depth investigations under the *Act*. The challenge in 2000-2001 will be to increase awareness of the *Act* with service providers, persons in care and families.

Seniors housing provides support to management bodies that administer about 22,000 seniors housing units (14,250 self-contained apartments and 7,729 lodge units) to enable seniors to live independently and age "in place." A survey of the seniors living in these facilities found that 97.0 per cent of seniors in seniors lodges, and 96.0 per cent of seniors in seniors self-contained apartments, were satisfied with their accommodations.

RESULTS ANALYSIS **OVERALL RESULTS & FUTURE CHALLENGES**

The ministry is reviewing all seniors housing programs to identify changes that will better serve the seniors of today and the future. The ministry is also working towards modifying the seniors housing model; one of the main goals will be to enhance partnerships with Alberta Health and Wellness and key stakeholders in response to the recommendations made by the Policy Advisory Committee for the Long Term Care Review.

In 1999-2000, the ministry took initial steps transferring program activity from the Alberta Social Housing Corporation into the department with the transfer of the Lodge Assistance Program. In 2000-2001, the Rent Supplement Program will be transferred; the challenge for the future will be to determine other program activities currently under the corporation that can also be transferred.

The opportunities and challenges presented by an aging Alberta population will continue to be a priority area over the coming year. In 1999-2000, a number of key reports provided a solid foundation for the work to be done in this area. In spring 2000, the steering committee for the Government-Wide Study on the Impact of the Aging Population is expected to complete its work and provide a comprehensive series of recommendations that look at all aspects of an aging Alberta population. Community Development will take a leadership role in developing a government-wide response to this report, and incorporating this response into the *Government of Alberta Strategic Business Plan for Seniors*.

Protecting human rights and promoting fairness and access

The ministry was successful in its actions to ensure the protection of human rights and promotion of fairness and access. Processes for resolving human rights complaints were improved. Based on customer feedback, an automated telephone system that improves communication services to Albertans was implemented in the commission's two regional offices. The commission's human rights educational materials were updated. The *Human Rights, Citizenship and Multiculturalism Education Fund Grant Regulation* was revised to better meet the needs of grant applicants.

The ministry was awarded a 1999 bronze Premier's Award of Excellence for the redesign of the Human Rights and Citizenship Commission's intake and complaint assessment process. The process improvements enabled more effective screening of complaints and a user-friendly complaint guide and form assisted Albertans in preparing their own complaints for submission to the commission.

Research was conducted to identify strategies to make the commission's services better known and more accessible. Caseload management processes and performance targets of selected other provincial Human Rights, Citizenship and Multiculturalism Education Fund Advisory Committee held nine stakeholder meetings with stakeholders throughout the province to identify future priorities for the fund.

Future challenges of the ministry include continuing to improve complaint resolution processes under the *Human Rights, Citizenship and Multiculturalism Act*, streamlining the grant process for the Human Rights, Citizenship and Multiculturalism Education Fund, and increasing understanding and awareness of human rights and the benefits of diversity through education initiatives.

Preserving, protecting and presenting Alberta's unique cultural and natural history

In addressing its core business of preserving, protecting and presenting Alberta's unique cultural and natural history, the ministry was successful in achieving desired results in a number of areas.

Two books – *A Traveller's Guide to Geological Wonders in Alberta* and *The Federation of Alberta Naturalists Guide to Alberta Birds* – published by the Provincial Museum of Alberta and community partners were awarded a 1999 silver Premier's Award of Excellence. As well, "Rejuvenation: The Jubilee Auditoria Operational Partnership" won a bronze Premier's Award for its innovative operational structure based on community partnership.

The ministry also enhanced achievement of business outcomes through innovative use of technology. For example, three virtual exhibitions were launched: a tour of the Ukrainian Cultural Heritage Village, a preview of the upcoming *Anno Domini: Jesus Through the Centuries* millennium exhibition opening at the Provincial Museum in October 2000, and a tour of the *Rise of the Black Dragon* exhibition at the Provincial Museum. The Provincial Museum also launched a series of Internet-based virtual publications as a cost-effective means of distributing the results of the museum's research and programs to all Albertans.

The Royal Tyrrell Museum of Palaeontology partnered with a number of other museums and organizations to collect the skull of a 24-metre-long, 220-million-year-old marine reptile from northeastern British Columbia, the largest ichthyosaur ever found. The Royal Tyrrell Museum also worked with Shell Canada Limited for the expansion and enhancement of the Shell Discovery Centre. Planned is a hands-on learning area with child-friendly activities and computer technology, and the Shell Discovery Van, a mini-museum on wheels to be operational in April 2000.

The ministry also opened a number of exciting permanent and temporary exhibitions at its museums, historic sites and interpretive centres. For example, in a partnership with Museums Alberta, the *Lost Identities* exhibit at Head-Smashed-In Buffalo Jump encouraged the documentation of historical photographs of Aboriginal Peoples. The Provincial Museum hosted the exhibition *Rise of the Black Dragon: Cultural Treasures of China*. In May 1999, Premier Klein and his colleagues officially opened the Royal Tyrrell Museum's new *Pleistocene*

RESULTS ANALYSIS OVERALL RESULTS & FUTURE CHALLENGES

Hall (Ice Ages Gallery), as the first event of the Western Premiers Conference held at the museum. The Royal Tyrrell Museum was also the only Canadian stop in the exhibition of China's feathered dinosaurs organized by the National Geographic Society. To celebrate the founding of the new territory of Nunavut, the Provincial Museum hosted *Worlds of the Inuit: Through the Artists' Eyes*, a collection of sculpture, prints and other contemporary Inuit artwork. Coupled with this was *Siqiniq: Under the Same Sun*, an exhibition presenting the daily lives of two Inuit children from a community in the territory of Nunavut.

The ministry participated in development of the government's Aboriginal Policy Framework and in the preparation of Bill 2, the *First Nations Sacred Ceremonial Objects Repatriation Act*, which was introduced in the Alberta Legislature on March 1, 2000. Bill 2 provides the general principles of repatriation and the means for the Province of Alberta to relinquish any legal claim to sacred ceremonial objects in the collections of both the Glenbow Museum and the Provincial Museum of Alberta. This will allow complete repatriation of these objects to their First Nation communities, where that is the community's desire. As well, the Provincial Archives of Alberta contributed to the Common Records Disposition Schedule project, sponsored by Alberta Innovation and Science. The Archives completed an appraisal of the schedule to ensure the appropriate archival management of provincial government records.

Visitors to provincially operated heritage facilities were surveyed in 1999-2000 and 98.3 per cent reported their satisfaction as "excellent" or "good," exceeding the target of 95 per cent. In the same survey, the rating for knowledge gained was 91.1 per cent of visitors rated knowledge as "excellent" or "good." Due to the broadening field of education and entertainment options available, heritage exhibits and programs will need to remain fresh and exciting. A number of facilities, however, such as the Ukrainian Cultural Heritage Village and Cochrane Rancho, showed strong increases in visitation. With substantial upgrades to obsolete audio-visual exhibits at the ministry's museums, historic sites and interpretive centres and a new promotional campaign in 2000-2001, the ministry hopes to maintain or expand visitor interest in provincial heritage facilities.

Performance measures for this core business continue to be explored. For example, in 1999-2000, new questions were added to an annual telephone survey of adult Albertans on such issues as the perceived importance of historical resources to the overall quality of life in Alberta and the perception of how well historical resources are being preserved and protected.

Supporting special purpose housing needs

Within this core business, support is provided to 149 management bodies and 40 non-profit organizations that administer about 40,465 social housing units (including seniors housing) that provide adequate, safe and affordable housing to needy Albertans. A survey of residents living in family/community housing in 1999-2000 found that 91.7 per cent are satisfied with their accommodation.

With approval of the ministry's *Policy Framework: Homelessness*, including funding of \$3 million annually beginning in 2000-01, work has commenced on the development of an implementation strategy. The ministry will continue pursuing collaborative efforts in addressing homelessness with community-based organizations, industry, private and not-for-profit housing sectors and municipalities. Community Development is taking a lead role in working with all of its partners to promote community-based solutions. The ministry will ensure that provincial programs and services are coordinated in the most effective way and that the ministry's activities are coordinated with the federal government's homelessness initiative.

A key future challenge in addressing Alberta's homelessness, social housing, supportive housing and affordable housing concerns is to ensure that the ministry works cooperatively with all stakeholders to determine effective housing solutions and to promote self-reliance. The ministry will address this challenge in the upcoming year by developing a new housing policy framework for the province.

Financial performance highlights

The ministry consolidated financial results for the year ended March 31, 2000 demonstrate the ministry's excellence in effective stewardship of its resources. More detailed information can be found in the ministry's financial statements.

The two largest sources of revenue for the ministry came from the Lottery Fund (\$68 million) and from the Government of Canada (\$67 million). Of the \$67 million from the Government of Canada, \$66 million was from the Canada Mortgage and Housing Corporation under cost sharing agreements. Of the remaining \$36 million in revenue, \$1 million was from premiums, fees and licences, \$3 million from investment income, \$17 million from donations, and the balance from various sources. The only significant variance between budgeted and actual results occurred in other revenue. The ministry received more donations (\$17 million) than had been budgeted (\$2 million). During the year, the ministry received an unbudgeted donation of the Western Heritage Centre, valued at \$12.5 million.

RESULTS ANALYSIS OVERALL RESULTS & FUTURE CHALLENGES

Financial performance highlights

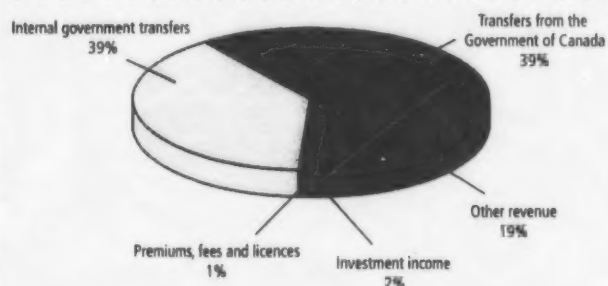
	(in millions)		
	2000		1999
	Authorized Budget*	Actual	Actual
Revenues:			
Internal government transfers	\$ 68	\$ 68	\$ 46
Transfers from the Government of Canada	66	67	66
Premiums, fees and licences	1	1	1
Investment income	3	3	4
Other revenue	13	32	29
	151	171	146
Expenses:			
Promoting community development	89	86	66
Supporting the independence and well-being of seniors	219	218	202
Protecting human rights and promoting fairness and access	3	4	4
Preserving, protecting and presenting Alberta's unique cultural and natural history	24	23	22
Supporting special purpose housing needs	68	61	58
Ministry support services	8	8	7
Debt servicing costs	60	59	74
Valuation adjustments	2	(1)	1
	473	458	434
Loss (gain) on disposal of capital assets	(40)	(1)	4
Net operating results	\$ (282)	\$ (286)	\$ (292)

*includes supplementary estimates

Source: Ministry of Community Development Financial Statements for the year ended March 31, 2000.

Internal government transfers increased significantly in 1999-2000 due to an \$18 million increase in funding for the 2001 World Championships in Athletics, from \$1 million in 1998-1999 to \$19 million in 1999-2000, as well as \$5 million for the new Alberta Film Development Program.

Sources of Revenue - \$171 Million



Source: Administrative Services Division

The consolidated financial results for 1999-2000 show that the ministry spent \$458 million against an authorized budget of \$473 million. No significant expenditure variances by program area occurred between actual and budgeted results. Minor variances were compensated through internal reallocations.

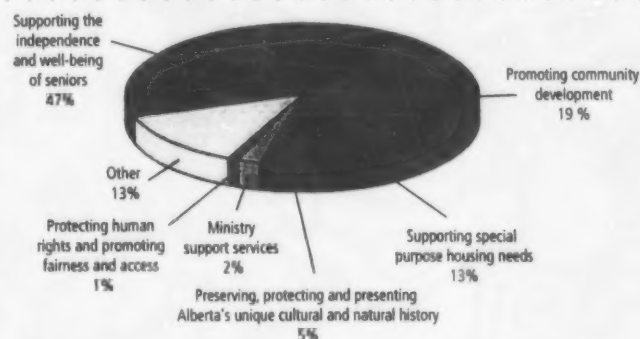
RESULTS ANALYSIS OVERALL RESULTS & FUTURE CHALLENGES

The ministry's largest expenditure was \$218 million for supporting the independence and well-being of seniors. Within this expense category, about 95 per cent (\$208 million) was provided as financial assistance to eligible lower-income seniors, including \$195 million for income support and \$13 million for seniors housing grants. The second largest program, promoting community development, entails providing technical and financial support to the arts, sport and recreation, parks and wildlife ventures, and library and volunteer sectors of the province. The largest components of the \$86 million expended within this category were:

- Department of Community Development \$ 39 million
- Alberta Sport, Recreation, Parks and Wildlife Foundation \$ 18 million
- Alberta Foundation for the Arts \$ 22 million
- Wild Rose Foundation \$ 7 million

The ministry expended \$61 million on special purpose housing needs, which consisted of \$6 million by the department, and \$55 million by the Alberta Social Housing Corporation. The ministry also spent \$23 million on preserving, protecting and presenting Alberta's unique cultural and natural history, including \$15.3 million by the department, \$6.2 million by the Alberta Historical Resources Foundation and \$1.5 million by the Historic Resources Fund. The ministry spent \$4 million on protecting human rights and promoting fairness and access which represents expenses of both the department and the Human Rights, Citizenship and Multiculturalism Education Fund. The remaining ministry expenses were \$8 million (two per cent) for ministry support services, \$59 million on debt servicing costs and a credit of \$1 million for valuation adjustments.

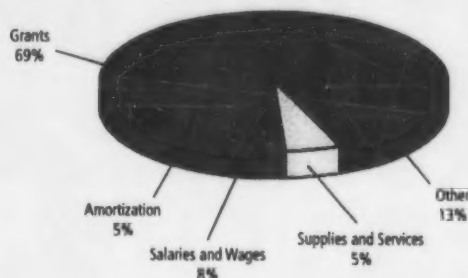
Expenses by Program - \$458 Million



Source: Administrative Services Division

RESULTS ANALYSIS OVERALL RESULTS & FUTURE CHALLENGES

Expenses by Object - \$458 Million



Source: Administrative Services Division

The significant expenditure variance between 2000 actual results and 1999 actual results occurred in the core business "promoting community development" due to the \$18 million increase in the grant to the 2001 World Championships in Athletics. Correspondingly, in revenues, internal government transfers increased to pay for the rise in expenses. Another significant variance occurred in debt servicing costs whereby costs decreased from the prior year due to the reduction in long-term debt in the Alberta Social Housing Corporation.

The Ministry of Community Development is proud of its achievements over the past year and looks forward to challenges of the future. Through partnerships and collaboration, the ministry was able to maintain and build links to ensure a high quality of life for Albertans now and in the future. The ministry will continue its effort to reach out to those Albertans who require assistance so that they may live independently and enjoy opportunities to participate in their communities. Challenges such as these require the ministry to be innovative and to formulate new partnerships to meet these needs.

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**Ministry of Community
Development**

Consolidated Financial Statements

March 31, 2000

MINISTRY OF COMMUNITY DEVELOPMENT

CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2000

Auditor's Report

Consolidated Statement of Operations

Consolidated Statement of Changes in Financial Position

Consolidated Statement of Financial Position

Notes to the Consolidated Financial Statements

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Schedule 2 – Expense Detailed by Object

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AUDITOR'S REPORT

To the Members of the Legislative Assembly

I have audited the consolidated statement of financial position of the Ministry of Community Development as at March 31, 2000 and the consolidated statement of operations, and the consolidated statement of changes in financial position for the year then ended. These consolidated financial statements are the responsibility of the Ministry. My responsibility is to express an opinion on these consolidated financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Ministry is required to follow the corporate government accounting policies and reporting practices as disclosed in Note 2. These accounting policies have been established by Alberta Treasury and are consistent across ministries. With certain exceptions, the basis of accounting is in accordance with generally accepted accounting principles. My reservation of opinion in this auditor's report identifies the exceptions from generally accepted accounting principles that arise from the following the accounting policies established by Alberta Treasury.

The following accounting policies are exceptions from generally accepted accounting principles:

Management bodies

The assets, liabilities, revenues and expenses of management bodies have not been consolidated in these financial statements. Management bodies meet the definition of entities accountable to, and controlled by, the Minister, through relevant provisions of the Alberta Housing Act, requiring their consolidation in the accompanying financial statements. Had the management bodies been included in the Ministry's statements, total revenues would increase by approximately \$82,304,000 and expenses by \$82,304,000. The Ministry has also not determined the effect of this omission on its assets and

liabilities at March 31, 2000. However, we estimate that assets of the Ministry would increase by at least \$10 million which represents reserve funds held by management bodies and arising from budget efficiencies. I believe that the effect of this departure from generally accepted accounting principles is significant.

Volunteer Societies

The Ministry operates some of its facilities with the assistance of volunteer societies. These volunteer societies collect government revenues, incur expenses and retain the surpluses for operating and improving the facilities. These Ministry revenues, expenses and surpluses have not been reported in these financial statements. The omission of these amounts has resulted in revenues, expenses and net assets being understated at March 31, 2000 by approximately \$5,567,885, \$4,192,068 and \$1,375,817 respectively.

Excluded direct costs

Accommodation and certain other administration costs incurred in the operation of the Ministry of Community Development have not been included in expenses. These costs, estimated at \$16,341,000, are recorded by the organizations that paid the expenses on behalf of the Ministry.

Capital assets

The Ministry employs a policy of expensing capital asset purchases under \$15,000 for the Department of Community Development and under \$5,000 in the agencies and funds of the Ministry, in the year of acquisition. Consequently a significant amount of resources available to the Ministry for future use has been recorded as if it had been consumed. It is estimated that at March 31, 2000, assets have been understated and net liabilities and expenditures have been overstated by approximately \$ 1,746,048, representing the unconsumed cost of capital assets at that date.

In my opinion, because of the matters discussed in the preceding sections, these consolidated financial statements do not present fairly the financial position of the Ministry as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Edmonton, Alberta
May 24, 2000

Peter Valentini FCA
Auditor General



MINISTRY OF COMMUNITY DEVELOPMENT
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2000
(thousands of dollars)

	2000		1999
	Budget	Actual	Actual
	(Schedule 3)		(Restated)
Revenues (Schedule 1):			
Internal government transfers	\$ 68,734	\$ 68,564	\$ 45,745
Transfers from the Government of Canada	65,800	66,613	66,425
Premiums, fees and licences	610	666	883
Investment income	3,083	2,902	3,685
Other revenue	12,801	32,498	28,794
	<u>151,028</u>	<u>171,243</u>	<u>145,532</u>
Expenses (Schedule 2):			
Supporting the independence and well-being of seniors	215,165	218,123	201,813
Promoting community development	88,634	86,490	65,763
Supporting special purpose housing needs	67,884	60,709	58,128
Preserving, protecting and presenting Alberta's unique cultural and natural history	23,626	23,062	22,185
Ministry support services	7,527	7,933	7,417
Protecting human rights and promoting fairness and access	3,557	3,863	3,643
Debt servicing costs	60,000	59,152	73,774
	<u>466,393</u>	<u>459,332</u>	<u>432,723</u>
Valuation adjustments:			
Provision for doubtful accounts	346	243	270
Provision for vacation pay	-	504	361
Provision for mortgages and guarantees	1,855	(1,063)	(25)
Other provisions	-	(543)	487
	<u>2,201</u>	<u>(859)</u>	<u>1,093</u>
Total expenses	<u>468,594</u>	<u>458,473</u>	<u>433,816</u>
Loss (gain) on disposal of capital assets	<u>(40,284)</u>	<u>(1,589)</u>	<u>4,172</u>
Net operating results	<u>\$ (277,282)</u>	<u>\$ (285,641)</u>	<u>\$ (292,456)</u>

The accompanying notes and schedules are part of these consolidated financial statements.

MINISTRY OF COMMUNITY DEVELOPMENT
CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 2000
(thousands of dollars)

	<u>2000</u>	<u>1999</u> (Restated)
Operating transactions:		
Net operating results	\$ (285,641)	\$ (292,456)
Non-cash items:		
Amortization	25,061	24,556
Amortization of deferred financing charges	251	348
Valuation Adjustments and other provisions	(859)	1,093
(Gain) loss on disposal of capital assets	(1,589)	4,172
Grants in kind	2,865	-
Contributions in kind	(12,633)	-
	<u>(272,545)</u>	<u>(262,287)</u>
Decrease (increase) in accounts receivable, prepaid expenses and inventories before valuation adjustments	(489)	4,420
Increase (decrease) in accounts payable and accrued liabilities before valuation adjustments	4,368	(1,613)
Decrease in short-term notes payable to Treasury Department	(4,969)	(9,027)
Decrease (increase) in unearned revenue	59	(353)
Cash used by operating transactions	<u>(273,576)</u>	<u>(268,860)</u>
Investing transactions:		
Repayments of loans and advances	5,746	7,413
Decrease in long-term investments	2,213	2,867
Proceeds from disposal of capital assets	6,234	8,739
Net transfers of capital assets	(2,855)	(8,560)
Purchases of capital assets	(2,770)	(1,516)
Cash provided by investing transactions	<u>8,568</u>	<u>8,943</u>
Financing transactions:		
Repayment of advance from Treasury Department	(7,850)	(3,900)
Repayment of long-term debt	(56,170)	(271,376)
Net transfer from General Revenues	330,896	528,785
Cash provided by financing transactions	<u>266,876</u>	<u>253,509</u>
Net cash provided (used)	1,868	(6,408)
Cash and short term investments, beginning of year	<u>14,797</u>	<u>21,205</u>
Cash and short term investments, end of year	<u>\$ 16,665</u>	<u>\$ 14,797</u>

The accompanying notes and schedules are part of these consolidated financial statements.

MINISTRY OF COMMUNITY DEVELOPMENT
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2000
(thousands of dollars)

	<u>2000</u>	<u>1999</u> (Restated)
Assets:		
Cash and short-term investments (Note 5)	\$ 16,665	\$ 14,797
Accounts receivable, prepaid expenses and inventories	15,687	15,441
Loans and advances (Note 6)	43,276	49,073
Long-term investments (Note 7)	9,003	11,216
Capital assets (Note 8)	908,859	922,578
Deferred financing charges	2,569	2,820
	<u>\$ 996,059</u>	<u>\$ 1,015,925</u>
Liabilities:		
Accounts payable and accrued liabilities	\$ 41,710	\$ 36,838
Short-term notes payable to Treasury Department	9,911	14,880
Unearned revenue	216	157
Allowances for losses on guarantees and indemnities (Note 10)	2,561	3,624
Advance from Treasury Department	45,260	53,110
Long-term debt (Note 11)	637,558	693,728
	<u>737,216</u>	<u>802,337</u>
Net assets (liabilities), beginning of the year, as restated (Note 4)	213,588	(22,741)
Net operating results	(285,641)	(292,456)
Net transfer from General Revenues	330,896	528,785
Net assets, end of year (Note 12)	<u>258,843</u>	<u>213,588</u>
	<u>\$ 996,059</u>	<u>\$ 1,015,925</u>

The accompanying notes and schedules are part of these consolidated financial statements.

MINISTRY OF COMMUNITY DEVELOPMENT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2000

Note 1 Authority and Purpose

The Minister of Community Development (Minister) has, by the Government Organization Act and its regulations, been designated responsible for various Acts. To fulfill these responsibilities, the Minister is responsible for the organizations listed in Note 2(a). The authority under which each organization operates is also listed in Note 2(a). Together these organizations form the Ministry of Community Development (Ministry).

The purpose of the Ministry is to help build a high quality of life for all Albertans by supporting community development and, through leadership, protection and partnership, helping all Albertans participate fully in the social, cultural and economic life of the Province of Alberta. This is done by:

- promoting community development by working in partnership with geographic communities, and communities of interest to build and maintain a high quality of life in Alberta;
- protecting human rights and promoting fairness and access by reducing discrimination and fostering equality so all Albertans can have the opportunity to participate fully in the social, economic and cultural life of the Province of Alberta;
- preserving, protecting and presenting Alberta's unique cultural and natural history by improving the quality of life for Albertans through the preservation and promotion of appreciation for Alberta's diverse natural, historical and cultural resources;
- supporting the independence and well-being of seniors by ensuring seniors have access to the supports they need to live in a secure and dignified way as independent contributing members of society; and
- supporting special purpose housing needs by managing the province's social housing programs and portfolio.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These consolidated financial statements are prepared in accordance with the following accounting policies that have been established by government for all ministries. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

(a) Reporting Entity

The reporting entity is the Ministry of Community Development. The Government Accountability Act defines a Ministry as including the Department and any Provincial agency and Crown-controlled organization for which the Minister is responsible.

These consolidated financial statements include the accounts of the following organizations:

<u>Organization</u>	<u>Authority</u>
Department of Community Development	Government Organization Act
Historic Resources Fund	Historical Resources Act
Human Rights, Citizenship and Multiculturalism Education Fund	Human Rights, Citizenship and Multiculturalism Act
Alberta Foundation for the Arts	Alberta Foundation for the Arts Act
The Alberta Historical Resources Foundation	Historical Resources Act
Alberta Sport, Recreation, Parks and Wildlife Foundation	Alberta Sport, Recreation, Parks and Wildlife Foundation Act
Alberta Social Housing Corporation	Alberta Housing Act
The Government House Foundation	Government House Act
The Wild Rose Foundation	Wild Rose Foundation Act

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Consolidation

The accounts of the organizations listed in Note 2(a) above have been consolidated. Revenue and expense transactions, investing and financing transactions, and related asset and liability accounts between the consolidated organizations were eliminated upon consolidation.

(c) Basis of Financial Reporting

(i) Revenues

All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

(ii) Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

(iii) Expenses

Expenses represent the costs of resources consumed during the year on the Ministry's operations. Expenses include amortization of capital assets.

Pension costs included in these consolidated financial statements comprise the cost of employer contributions for current service of employees during the year and additional employer contributions for service relating to prior years.

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Ministry by other Ministries are not reflected in the consolidated statement of operations. Schedule 4 discloses information on these related party transactions.

(iv) Valuation Adjustments

Valuation adjustments include changes in valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, guarantees and indemnities.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

(v) Assets

Financial assets of the Ministry are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals, as well as inventories held for sale.

Investments are recorded at cost. Where there has been a loss in the value of an investment that is other than a temporary decline, the investment is written down to recognize the loss.

Assets acquired by right are not included. Capital assets of the Ministry are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. All land is capitalized.

Donated capital assets are recorded at their fair value at the time of contribution.

When capital assets are gifted or sold for a nominal sum to parties external to the government reporting entity, the fair values of these capital assets less any nominal proceeds are recorded as grants in kind.

Collections of historic and scientific artifacts, archival holdings, and works of art held by the Ministry are not recorded as assets. Purchases of collection items are expensed in the period in which the items are acquired. Contributions of collection items are reported as revenue and expenses at their fair value when fair value can be determined.

(vi) Liabilities

Liabilities include all financial claims payable by the Ministry at the fiscal year end.

(vii) Net Assets

Net assets represents the difference between the value of assets held by the Ministry and its liabilities.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

(viii) Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, travel advances, accounts payable and accrued liabilities, and advance from Treasury Department are estimated to approximate their book values. Fair values of loans and advances are not reported due to there being no organized financial market for the instruments and it is not practicable within constraints of timeliness or cost to estimate the fair value with sufficient reliability.

Long term debt has a fair value of \$262,672,000 for Alberta Heritage Savings and Trust Fund debentures and \$124,750,000 for Canada Mortgage and Housing Corporation debentures. Fair values for debt are based on the Province of Alberta's current borrowing rates, which are available to the Ministry for debt with similar terms and maturities.

(ix) Measurement Uncertainty

Estimates are used in accruing revenues and expenses in circumstances where the actual revenues and expenses are unknown at the time the financial statements are prepared. Uncertainty in the determination of the amount at which an item is recognized in financial statements is known as measurement uncertainty. Such uncertainty exists when there is a variance between the recognized amount and another reasonably possible amount, as there is whenever estimates are used.

Measurement uncertainty that is material to these financial statements exists in the accrual of allowances for losses on the guarantees and indemnities issued, and on the valuation of capital assets held for resale. Management considers that the recognized amounts for the above allowances for losses are unlikely to change by a material amount within one year from the date of the financial statements.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(d) Change in Accounting Policy

The Ministry has changed the way it accounts for the disposal of capital assets at a nominal amount. The fair value of capital assets sold for nominal amounts to parties external to the government reporting entity less any nominal proceeds is reported as grants in kind. The difference between the fair value and the carrying value of the capital assets disposed are recorded as gains/losses on disposal. Previously the difference between the carrying value of capital assets disposed and the nominal proceeds received were treated as gain/loss on disposal. This change in accounting policy has been applied prospectively.

The Wild Rose Foundation has changed the way it accounts for its participation in multi-employer pension plans to a defined contribution basis. This change in accounting policy has been applied retroactively with restatement of comparative amounts. As a result of this change, net assets as of April 1, 1998, have been increased by \$25,149. As at March 31, 1999, pension liabilities decreased and net assets increased by \$16,102. Provision for pension liability increased by \$9,047 for the year ended March 31, 1999 as a result of this change.

Note 3 Correction of Error

The comparative figures include land that was not previously recorded, removes land that had been incorrectly capitalized and includes equipment that had been incorrectly expensed. This correction has the effect on the comparative figures of increasing capital assets and equity by \$248,989 and increasing 1999 expenses by \$8,711.

Note 4 Reorganization

There were some changes in the responsibilities of the Ministry as a result of a major reorganization announced by the government on May 25, 1999 and transfers of responsibility announced throughout the year. Comparatives for 1999 have been restated as if the Ministry had always been assigned its current responsibilities.

(thousands of dollars)

Net assets, as previously reported at March 31, 1998	\$ 22,881
Transfer from Department of Municipal Affairs	(47,939)
Transfer to Department of Health and Wellness	2,023
Transfer to Department of Gaming	11
Restatement for correction of error and change in accounting policy	<u>283</u>
Net liabilities, as restated at March 31, 1998	<u>\$ (22,741)</u>

Note 5 Cash and Short-Term Investments

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is being managed by Alberta Treasury with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed income securities with a maximum term to maturity of five years. Interest is earned on the Ministry's daily cash balance at the average rate of CCITF's earnings, which vary depending on prevailing market interest rates.

Short-term investments consist of deposits with life insurance companies that mature within one year.

	<u>2000</u>	<u>1999</u>
	(thousands of dollars)	(Restated)
Cash	\$ 24,868	\$ 24,613
Short-term investments	<u>500</u>	<u>600</u>
	25,368	25,213
Less appropriated for non-current use (Note 7)	<u>(8,703)</u>	<u>(10,416)</u>
	<u>\$ 16,665</u>	<u>\$ 14,797</u>

Due to the short-term nature of these deposits and investments, the carrying value approximates fair value.

Note 6 Loans and advances

	2000			1999
	Gross Amount	Allowance for Losses	Net Realizable Value	Net Realizable Value
	(thousands of dollars)			(Restated)
Program mortgages	\$ 32,361	\$ 136	\$ 32,225	\$ 37,370
Mortgages held for sale	8,369	124	8,245	8,572
Agreements receivable	2,805	-	2,805	3,116
Accountable advances	1	-	1	15
Total	<u>\$ 43,536</u>	<u>\$ 260</u>	<u>\$ 43,276</u>	<u>\$ 49,073</u>

Note 7 Long-Term Investments

	2000			1999	
	Effective Interest Rate	Cost	Market	Cost	Market
		(thousands of dollars)			
Deposits with life insurance companies, maturing in eight years ^(a)	5.125%	\$ 300	\$ 300	\$ 300	\$ 300
Deposits with life insurance companies, maturing in one to three years ^(a)		-	-	500	500
		300	<u>\$ 300</u>	800	<u>\$ 800</u>
Cash and short-term investments appropriated for non-current use ^(b)		8,703		10,416	
		<u>\$ 9,003</u>		<u>\$ 11,216</u>	

^(a) The deposits with life insurance companies can be realized prior to maturity dates only with the payment of penalties.

^(b) Cash and short-term investments have been appropriated for non-current use by several entities in the Ministry to segregate the amounts that are needed to meet their long-term needs for endowments, reserves and other restricted uses.

Note 8 Capital Assets

	Estimated Useful Life	2000			1999
		Cost	Accumulated Amortization	Allowance for Losses	Net Book Value
		(thousands of dollars)			(Restated)
Land	N/A	\$ 140,448	\$ -	\$ 1,737	\$ 138,711
Computer hardware and software	3 to 5 years	2,500	1,462	-	1,038
Equipment	5 to 10 years	3,105	2,799	-	306
Buildings and Leasehold improvements	10 to 50 years	1,145,741	376,937	-	768,804
		<u>\$ 1,291,794</u>	<u>\$ 381,198</u>	<u>\$ 1,737</u>	<u>\$ 908,859</u>
					<u>\$922,578</u>

In an agreement dated November 1, 1999 between the Ministry of Community Development and the Western Heritage Centre Society, the Society surrendered the 1990 Lease agreement, including the Western Heritage Centre, together with all leasehold improvements to the Minister effective on October 31, 1999. The Western Heritage Centre was recorded at the carrying value of the property of \$12,519,000 and the building will be amortized over the estimated remaining life of 38 years.

Note 9 Collections

Collections consist of historical and scientific artifacts, archival holdings, and works of art of provincial, national and international significance located in the archives, museums and historical sites of the Province of Alberta. The Ministry has not recorded the value of these collections in the financial statements due to the practical difficulties of reflecting them at a meaningful value. There have been no significant expenditures by the Ministry on collection items. The collections are insured for \$353 million. A description of the major collections is as follows:

- (a) The Provincial Museum of Alberta curates 13 human and natural history programs, with a total collection of approximately 10 million objects representing the diverse disciplines of archaeology, palaeontology, natural history and ethnography.
- (b) The Royal Tyrrell Museum of Palaeontology collection consists of approximately 105,000 accessions, with each accession representing multiple related palaeontological specimens.

Note 9 Collections (continued)

- (c) Remington-Alberta Carriage Centre (Centre) exhibits 211 carriages and 8 reproduction vehicles in its galleries. In addition, there are approximately 250 associated small artifacts. There are also 5 carriages, 2 wagons and 1 horse-drawn trolley actively used in outdoor public programming. The Centre also provides preservation for an additional 82 vehicles in storage, 40 of which are awaiting formal accession to the collection.
- (d) Reynolds-Alberta Museum exhibits approximately 150 major agricultural, industrial and transportation artifacts, and provides conservation, maintenance and restoration services for an additional collection of approximately 2,000 major and 2,850 smaller artifacts. Included in these numbers are 72 vintage aircraft, 10 of which are on permanent loan to the museum. In addition to tools, machinery and accessories, the museum also houses a collection of documents, numbering 50,000 pieces, related to the museum's mechanization themes.
- (e) The Province operates and makes accessible 18 historic sites, interpretive centres and museums that contain 50 restored historic buildings/structures and 3 stabilized ruins. As well, the Province administers an additional 31 historic sites which contain 58 undeveloped historic buildings/structures, 1 developed historic resource, cairns or archaeological/palaeontological remains. In total, the Department owns 1,904 hectares of land deemed to be of historic significance.
- (f) Staff at the Ukrainian Cultural Heritage Village manage a collection of some 45,000 artifacts. Of this number, 25,000 objects are on display, in use or in storage at the Village, and 20,000 are on display or in use at a number of smaller historic sites in the province.
- (g) The Provincial Archives of Alberta holds 27,555 linear metres of government textual records; 4,253 linear metres of private textual records; 56,803 maps; 22,634 architectural drawings; 2,038,428 photographs; 45,651 hours of recorded audio tapes; 65,397 hours of film and video materials; and 9,000 items in the reference library.
- (h) The Glenbow-Alberta Institute manages under contract, the care of, and access to, a government collection of 214,000 artifacts in cultural history, military history, ethnology, art and mineralogy; four shelf kilometres of textual archival records; more than one million historical photographs; 800,000 feet of film footage; and 5,000 sound recordings. The collection is continually enhanced each year with generous gifts such as 40 prints by printmaker Margaret Shelton; contemporary works by Bob Boyer and Joane Cardinal Schubert; 26 works by James Houston; two sketchbooks from Fort Macleod, dated 1877, by R. B. Nevitt; and a 1911 watercolour by Charlie Russell. Other gifts included archival fonds and items to the cultural history, military history and ethnology collections.

Note 9 Collections (continued)

- (i) The Government House Foundation actively collects various significant items which pertain to the history of Government House. The collection is accessible to the public and consists of paintings, drawings, prints, sculptures, furnishings, books and silverware, and are used or displayed in Government House. At year end, the collection consisted of approximately 225 pieces of artworks and other items. During the year, the Foundation purchased one item of artwork at a total cost of \$3,400 (1999 \$1,100). Contributions to the collections included four items with an appraised value of \$1,434 (1999 \$4,125). There were no disposals during the year.
- (j) The Alberta Foundation for the Arts actively collects visual artworks, which document the province's significant visual artistic achievement. The collection is accessible to the public and consists of paintings, sculptures, drawings, photographs, ceramics, glass and mixed media. At year end, the collection consisted of approximately 6,300 artworks. During the year, the Foundation purchased 144 paintings, sketches and sculptures by Alberta artists at a total cost of \$269,149 (1999 \$267,741); contributions to the collection included 108 paintings and prints, also by Alberta artists, with the appraised value of \$94,495 (1999 \$89,750). There were no disposals during the year (1999 \$2,275).
- (k) The Alberta Historical Resources Foundation has a collection of historical assets which is comprised of paintings, sketches, photographs and books of historical interest to the Province of Alberta. During the year, the Foundation did not acquire or dispose of any historical assets.
- (l) The Alberta Sport, Recreation, Parks and Wildlife Foundation has a collection of artworks consisting of a waterfowl collection, and several prints. During the year the Foundation did not acquire or dispose of any artworks.

Note 10 Guarantees and Indemnities

The Ministry has outstanding guarantees that were issued by the Alberta Social Housing Corporation on the sale of certain of its mortgages whereby the Corporation will reimburse mortgagees for any losses, which may occur on default by mortgagors. Any claims for losses by the mortgagees will be reduced by the amounts realized from the sale of the underlying properties.

Note 10 Guarantees and Indemnities (continued)

Guaranteed amounts, the last of which was guaranteed on March 30, 1994, are as follows:

	<u>2000</u>	<u>1999</u>
	(thousands of dollars)	(Restated)
Mortgages, on single family properties, guaranteed to 2015	<u>\$ 269</u>	<u>\$ 646</u>
Mortgages, on multi-unit rental properties, and land, guaranteed to:		
2001	903	913
2003	2,104	2,548
2004	2,175	2,235
2007	32,754	40,197
2008	729	749
2009	413	4,413
2011	66,295	70,990
2012	-	158
2018	1,317	1,354
2022	<u>-</u>	<u>4,002</u>
	<u>106,690</u>	<u>127,559</u>
	<u>\$ 106,959</u>	<u>\$ 128,205</u>

Under the former mobile home loan insurance program, the Ministry through the Alberta Social Housing Corporation has agreed to indemnify losses on mobile home loans issued by financial institutions. The outstanding loans as at March 31, 2000 amount to \$11,248,000 (1999 \$16,052,000). This program was terminated effective October 1, 1993, however the Corporation has an ongoing commitment on insurance policies remaining in force.

An allowance for losses has been made on these guarantees and indemnities in the amount of \$2,561,000 (1999 \$3,624,000).

Note 11 Long term debt

The Ministry's long-term debt and exposure to interest rate risk is summarized in the following table:

							2000	1999
							(thousands of dollars)	
	1 year or less	% ^(d)	1 to 5 years	% ^(d)	More than 5 years	% ^(d)	Total	Total (Restated)
Debentures payable:								
Alberta Heritage Savings Trust Fund ^(a)	\$ 42,316	8.30	\$ 38,677	7.60%	\$ 111,859	17.40%	\$ 192,852	\$ 230,558
Canada Mortgage and Housing Corporation ^(b)	-		-		90,058	9.29%	90,058	96,117
Note payable to Treasury Department ^(c)	-		-		354,648	5.93%	354,648	367,053
							<u>\$ 637,558</u>	<u>\$ 693,728</u>

- a) maturing 2010 to 2017 with a weighted average interest rate of 13.04%
- b) maturing 2022 to 2030 with a weighted average interest rate of 9.29%
- c) maturing September 16, 2016, with a stated rate of 5.93%
- d) effective interest rate.

The repayment of principal and interest on all borrowings is guaranteed by the Province of Alberta. The debentures are repayable in equal annual or semi-annual instalments and the note payable is repayable in equal semi-annual instalments.

Approximate aggregate repayments of principle in each of the next five years are:

2000-2001	\$ 54,543,000
2001-2002	\$ 62,497,000
2002-2003	\$ 20,346,000
2003-2004	\$ 22,122,000
2004-2005	\$ 24,092,000

Note 12 Net Assets

	<u>2000</u>	<u>1999</u>
	(thousands of dollars)	(Restated)
Unrestricted fund balances	\$ 245,882	\$ 197,752
Endowments	6,904	6,500
Externally Restricted fund balances	3,501	3,710
General reserves	2,504	4,691
Internally Restricted fund balances	<u>52</u>	<u>935</u>
	<u>\$ 258,843</u>	<u>\$ 213,588</u>

Note 13 Commitments

As at March 31, 2000, the Ministry had commitments for leases, contracts and grants approved but not expended, pending fulfillment of eligibility conditions as follows:

	<u>2000</u>	<u>1999</u>
	(thousands of dollars)	(Restated)
1999 - 2000	\$ -	\$ 32,094
2000 - 2001	36,321	17,393
2001 - 2002	9,847	6,671
2002 - 2003	1,776	1,367
2003 - 2004	1,363	1,363
2004 - 2005	1,363	1,300
thereafter	<u>45,610</u>	<u>45,700</u>
	<u>\$ 96,280</u>	<u>\$105,888</u>

Note 14 Contingencies

As at March 31, 2000, the Ministry is a defendant in four legal claims (1999 – six legal claims). Four of these claims have specified amounts totalling \$586,000 (1999 – six claims with a specified amount of \$2,759,000). In all of the legal claims, the Ministry has been jointly named with other entities. Two claims amounting to \$500,000 are covered by the Alberta Risk Management Fund.

The resulting loss, if any, from these claims cannot be determined.

Note 15 Trust Funds Under Administration

The Ministry administers trust funds that are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purposes of various trusts, they are not included in the Ministry's financial statements.

As at March 31, 2000, trust funds under administration were as follows:

	<u>2000</u>	<u>1999</u>
	(thousands of dollars)	
Gakken Dinosaur Exhibit Trust Fund	\$136	\$ 130
Fort Dunvegan Historical Society Trust Fund	6	5
C.O. Nickle Trust Fund	1	2
Turner Valley Gas Plant Trust Fund	-	7
	<u>\$143</u>	<u>\$ 144</u>

Note 16 Pensions

The Ministry participates in the multi-employer pension plans, Management Employees Pension Plan and Public Service Pension Plan. The Ministry also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers established by the government effective July 1, 1999. The expense for these pension plans is equivalent to the annual contributions of \$1,773,000 for the year ended March 31, 2000 (1999 \$1,557,000).

Note 16 Pensions (continued)

Effective January 1, 1999, the Ministry's contribution to the Public Service Pension Plan was reduced by .3% of pensionable salaries.

At December 31, 1999, the Management Employees Pension Plan reported a surplus of \$46,019,000 (1998 \$4,355,000) and the Public Service Pension Plan reported a surplus of \$517,020,000 (1998 \$406,445,000). At December 31, 1999, the Supplementary Retirement Plan for Public Service Managers had a surplus of \$33,000.

Note 17 Comparative Figures

Certain 1999 figures have been reclassified to conform to the 2000 presentation.

Note 18 Approval of Consolidated Financial Statements

The consolidated financial statements were approved by the Senior Financial Officer and the Deputy Minister of Community Development.

Schedule 1

MINISTRY OF COMMUNITY DEVELOPMENT
REVENUES
FOR THE YEAR ENDED MARCH 31, 2000
(thousands of dollars)

	<u>2000</u>		<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u> <u>(Restated)</u>
Internal Government Transfers:			
Contributions from the Lottery Fund, a related party	\$ 68,564	\$ 68,564	\$ 45,564
Transfer of Debt interest from Treasury	170	-	181
	<u>68,734</u>	<u>68,564</u>	<u>45,745</u>
Transfers from the Government of Canada:			
Canada Mortgage and Housing Corporation	64,950	66,336	66,150
Other	850	277	275
	<u>65,800</u>	<u>66,613</u>	<u>66,425</u>
Fees, permits and licences:			
Film Classification	350	418	423
Other	260	248	460
	<u>610</u>	<u>666</u>	<u>883</u>
Investment income:			
Interest	<u>3,083</u>	<u>2,902</u>	<u>3,685</u>
Other revenue:			
Donations	2,375	17,039	1,319
Sales	565	559	579
Refunds of expenses	175	414	219
Miscellaneous	9,686	14,486	26,677
	<u>12,801</u>	<u>32,498</u>	<u>28,794</u>
Total revenues	<u>\$ 151,028</u>	<u>\$ 171,243</u>	<u>\$ 145,532</u>

Schedule 2

MINISTRY OF COMMUNITY DEVELOPMENT
EXPENSE DETAILED BY OBJECT
FOR THE YEAR ENDED MARCH 31, 2000

	2000		1999
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u> <u>(Restated)</u>
Salaries, wages and employee benefits	\$ 33,010	\$ 34,715	\$ 32,065
Supplies and services	22,254	24,353	24,796
Grants	326,826	316,166	277,448
Financial transactions and other	60,095	59,264	73,858
Amortization of capital assets	<u>24,573</u>	<u>25,061</u>	<u>24,556</u>
Total expenses	<u>\$ 466,758</u>	<u>\$ 459,559</u>	<u>\$ 432,723</u>
Less: Recovery from Support Service arrangements with Related Parties ^(b)	<u>(365)</u>	<u>(227)</u>	<u>-</u>
Total Expenses	<u>\$ 466,393</u>	<u>\$ 459,332</u>	<u>\$ 432,723</u>

^(a) Effective April 1, 1999, the responsibilities of the Ministry changed as a result of a major reorganization and other transfers of responsibility announced by the government during the year. This budget amount has restated the 1999-2000 Government and Lottery Fund Estimates that were approved on April 29, 1999 for both the major reorganization and transfers of responsibility authorized during the year. The breakdown of expenses by object is based on management's best estimate.

^(b) The Ministry provides financial and administrative services to the Ministry of Gaming. Costs incurred by the Ministry for these services are recovered from Gaming.

MINISTRY OF COMMUNITY DEVELOPMENT
BUDGET
FOR THE YEAR ENDED MARCH 31, 2000
(thousands of dollars)

	1999-00 Estimates/ Budget Restated ^(a)	1999-00 Authorized Supplementary ^(b)	1999-00 Authorized Budget
Revenues:			
Internal government transfers	\$ 68,734	\$ -	\$ 68,734
Transfers from the Government of Canada	65,800	-	65,800
Premiums, fees and licences	610	-	610
Investment income	3,083	-	3,083
Other revenue	12,801	-	12,801
	<u>151,028</u>	<u>-</u>	<u>151,028</u>
Expenses:			
Supporting the independence and well-being of seniors	215,165	4,141	219,306
Promoting community development	88,634	-	88,634
Supporting special purpose housing needs	67,884	-	67,884
Preserving, protecting and presenting Alberta's unique cultural and natural history	23,626	-	23,626
Ministry support services	7,527	507	8,034
Protecting human rights and promoting fairness and access	3,557	-	3,557
Debt servicing costs	60,000	-	60,000
	<u>466,393</u>	<u>4,648</u>	<u>471,041</u>
Valuation adjustments:			
Provision for doubtful accounts	346	-	346
Provision for vacation pay	-	-	-
Provision for mortgages and guarantees	1,855	-	1,855
Other provisions	-	-	-
	<u>2,201</u>	<u>-</u>	<u>2,201</u>
Total expenses	<u>468,594</u>	<u>4,648</u>	<u>473,242</u>
Loss (gain) on disposal of capital assets	<u>(40,284)</u>	<u>-</u>	<u>(40,284)</u>
Net operating results	<u>\$ (277,282)</u>	<u>\$ (4,648)</u>	<u>\$ (281,930)</u>
Capital investment	<u>\$ 1,344</u>	<u>\$ -</u>	<u>\$ 1,344</u>

^(a) Effective April 1, 1999, the responsibilities of the Ministry changed as a result of a major reorganization and other transfers of responsibility announced by the government during the year. This budget amount has restated the 1999-2000 Government and Lottery Fund Estimates that were approved on April 29, 1999 for both the major reorganization and transfers of responsibility authorized during the year.

^(b) Supplementary Estimates were approved on March 14, 2000.

MINISTRY OF COMMUNITY DEVELOPMENT
RELATED PARTY TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 2000
(thousands of dollars)

Related parties are those entities consolidated in the Province of Alberta's financial statements. Related parties also include management in the Ministry.

The Ministry and its employees paid certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Ministry had the following transactions with related parties recorded at the amount of consideration agreed upon between the related parties:

	2000	1999 (Restated)
Revenues:		
Grants	\$ 68,617	\$ 45,564
Interest	-	181
Expenses:		
Grants	50,884	40,116
Other services	1,103	1,477
Interest	50,407	63,880
Capital Assets Transferred	2,855	8,330
Receivable from	2,569	5,313
Payable to	615,891	679,518

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements.

	2000	1999 (Restated)
Expenses:		
Accommodation	\$ 16,050	\$ 16,580
Other services	291	403

**Department of Community
Development**

Financial Statements

March 31, 2000

DEPARTMENT OF COMMUNITY DEVELOPMENT

FINANCIAL STATEMENTS

MARCH 31, 2000

Auditor's Report

Statement of Operations

Statement of Changes in Financial Position

Statement of Financial Position

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Schedule 2 – Voted Expenses by Object

Schedule 3 – Budget

Schedule 4 – Comparison of Voted Expenses by Element to Authorized Budget

Schedule 5 – Salary and Benefits

Schedule 6 – Related Party Transactions



AUDITOR'S REPORT

To the Minister of Community Development

I have audited the statement of financial position of the Department of Community Development as at March 31, 2000 and the statement of operations and the statement of changes in financial position for the year then ended. These financial statements are the responsibility of the Department's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Department is required to follow the corporate government accounting policies and reporting practices as disclosed in Note 2. These accounting policies have been established by Alberta Treasury and are consistent across departments. With certain exceptions, the basis of accounting is in accordance with generally accepted accounting principles. My reservation of opinion in this auditor's report identifies the exceptions from generally accepted accounting principles that arise from following the accounting policies established by Alberta Treasury.

The following accounting policies are exceptions from generally accepted accounting principles:

Excluded direct costs

Accommodation and certain other administration costs incurred in the operation of the Department have not been included in expenses. These costs, estimated at \$15,279,000, are recorded by the departments that paid the expenses on behalf of the Department of Community Development.

Capital Assets

The Department employs a policy of expensing capital asset purchases under \$15,000 in the year of acquisition. Consequently a significant amount of resources available to the Department for future use has been recorded as if it had been consumed. It is estimated that at March 31, 2000, assets have been understated and net liabilities and expenditures have

been overstated by approximately \$ 1,730,802, representing the unconsumed cost of capital assets at that date.

In my opinion, except for the effect of the matters discussed in the preceding sections, these financial statements present fairly, in all material respects, the financial position of the Department as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peter Valentine FCA
Auditor General

Edmonton, Alberta
May 24, 2000



DEPARTMENT OF COMMUNITY DEVELOPMENT
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2000
(thousands of dollars)

	2000		1999
	Budget	Actual	Actual
	(Schedule 3)		(Restated)
Revenues (Schedule 1):			
Internal government transfers	\$ 19,000	\$ 19,000	\$ 1,000
Fees, permits and licences	350	418	423
Other revenue	50	12,804	204
	<u>19,400</u>	<u>32,222</u>	<u>1,627</u>
Expenses:			
Voted expenses (Schedules 2 and 4):			
Ministry support services	7,527	7,934	7,417
Community services	39,727	39,498	21,281
Cultural facilities and historical resources	14,834	15,313	14,616
Services to seniors	215,165	218,123	201,813
Special purpose housing	70,791	77,560	279,269
Human rights and citizenship	2,340	2,655	2,368
	<u>350,384</u>	<u>361,083</u>	<u>526,764</u>
Valuation adjustments:			
Provision for doubtful accounts	346	72	163
Provision for vacation pay	-	504	341
Recovery of deficit of the Alberta Social Housing Corporation	-	-	(68,471)
	<u>346</u>	<u>576</u>	<u>(67,967)</u>
Total expenses	<u>350,730</u>	<u>361,659</u>	<u>458,797</u>
Loss on disposal of capital assets	-	11	26
Net operating results	<u>\$ (331,330)</u>	<u>\$ (329,448)</u>	<u>\$ (457,196)</u>

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF COMMUNITY DEVELOPMENT
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 2000
(thousands of dollars)

	<u>2000</u>	<u>1999</u> (Restated)
Operating transactions:		
Net operating results	\$ (329,448)	\$ (457,196)
Non-cash items:		
Amortization	433	420
Contribution in kind	(12,519)	-
Valuation adjustments	576	(67,967)
Loss on disposal of capital assets	11	26
	<u>(340,947)</u>	<u>(524,717)</u>
Decrease (increase) in accounts receivable before valuation adjustments	1,487	(4,941)
Decrease in travel advances	13	39
Increase in accounts payable and accrued liabilities before valuation adjustments	8,915	1,304
Increase (decrease) in unearned revenue	(24)	24
	<u>(330,556)</u>	<u>(528,291)</u>
Cash used by operating transactions		
Investing transactions:		
Purchase of capital assets (Schedule 4)	(353)	(106)
Transfers of capital assets	-	(375)
	<u>(353)</u>	<u>(481)</u>
Cash used for investing transactions		
Financing transactions:		
Net transfer from General Revenues	330,896	528,785
	<u>(13)</u>	<u>13</u>
Net cash provided (used)		
Cash, beginning of year	39	26
Cash, end of year	<u>\$ 26</u>	<u>\$ 39</u>

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF COMMUNITY DEVELOPMENT
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2000
(thousands of dollars)

	<u>2000</u>	<u>1999</u> (Restated)
Assets:		
Cash	\$ 26	\$ 39
Accounts receivable (Note 4)	25,604	27,163
Travel advances	1	14
Capital assets (Notes 5 and 6)	16,573	4,145
	<u>\$ 42,204</u>	<u>\$ 31,361</u>
Liabilities:		
Accounts payable and accrued liabilities	\$ 18,349	\$ 8,930
Unearned revenue	-	24
	<u>18,349</u>	<u>8,954</u>
Net assets (liabilities) at beginning of year, as restated (Note 3)	22,407	(49,182)
Net operating results	(329,448)	(457,196)
Net transfer from General Revenues	330,896	528,785
Net assets at end of year	<u>23,855</u>	<u>22,407</u>
	<u>\$ 42,204</u>	<u>\$ 31,361</u>

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF COMMUNITY DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2000

Note 1 Authority and Purpose

The Department of Community Development (Department) operates under the authority of the Government Organization Act, Statutes of Alberta.

The purpose of the Department is to help build a high quality of life for all Albertans by supporting community development and, through leadership, protection and partnership, helping all Albertans participate fully in the social, cultural and economic life of the Province of Alberta. This is done by:

- promoting community development by working in partnership with geographic communities, and communities of interest to build and maintain a high quality of life in Alberta;
- protecting human rights and promoting fairness and access by reducing discrimination and fostering equality so all Albertans can have the opportunity to participate fully in the social, economic and cultural life of the Province of Alberta;
- preserving, protecting and presenting Alberta's unique cultural and natural history by improving the quality of life for Albertans through the preservation and promotion of appreciation for Alberta's diverse natural, historical and cultural resources;
- supporting the independence and well-being of seniors by ensuring seniors have access to the supports they need to live in a secure and dignified way as independent contributing members of society; and
- supporting special purpose housing needs by managing the province's social housing programs and portfolio.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

(a) Reporting Entity

The reporting entity is the Department of Community Development, which is part of the Ministry of Community Development (Ministry) and for which the Minister of Community Development (Minister) is accountable. Other entities that report to the Minister and whose activities are not included in these financial statements are:

- Alberta Foundation for the Arts
- The Alberta Historical Resources Foundation
- Alberta Social Housing Corporation
- Alberta Sport, Recreation, Parks and Wildlife Foundation
- The Government House Foundation
- Historic Resources Fund
- Human Rights, Citizenship and Multiculturalism Education Fund
- The Wild Rose Foundation

The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

All departments of the Government of Alberta operate within the General Revenue Fund (Fund). The Fund is administered by the Provincial Treasurer. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net transfer from General Revenues is the difference between all cash receipts and all cash disbursements made.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Expenses

Expenses represent the costs of resources consumed during the year on the Department's operations. Expenses include amortization of capital assets.

Pension costs included in these statements comprise the cost of employer contributions for current service of employees during the year and additional employer contributions for service relating to prior years.

Certain expenses, primarily for office space, legal advice and banking services, incurred on behalf of the Department by other Ministries are not reflected in the Statement of Operations. Schedule 6 discloses information on these related party transactions.

Valuation Adjustments

Valuation adjustments include changes in valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.

Assets

Financial assets of the Department are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Assets (continued)

Assets acquired by right are not included. Capital assets of the Department are recorded at historical cost and are amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100,000 and the threshold for all other capital assets is \$15,000. All land is capitalized.

Donated capital assets are recorded at their fair value at the time of contribution.

Collections of historic and scientific artifacts, archival holdings, and works of art held by the Department are not recorded as assets. Purchases of collection items are expensed in the period in which the items are acquired. Contributions of collection items are reported as revenue and expenses at their fair value when fair value can be determined.

Liabilities

Liabilities represent all financial claims payable by the Department at fiscal year end.

Net Assets

Net assets represents the difference between the value of assets held by the Department and its liabilities.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, travel advances, and accounts payable and accrued liabilities are estimated to approximate their book values.

Note 3 Reorganization

There were some changes in the responsibilities of the Department as a result of a major reorganization announced by the government on May 25, 1999 and transfers of responsibility announced throughout the year. Comparatives for 1999 have been restated as if the Department had always been assigned its current responsibilities.

	(thousands of dollars)
Net liabilities, as previously reported at March 31, 1998	\$ (1,620)
Transfer from Department of Municipal Affairs	(47,939)
Transfer to Department of Health and Wellness	366
Transfer to Department of Gaming	11
	<u>11</u>
Net liabilities, as restated at March 31, 1998	<u>\$ (49,182)</u>

Note 4 Accounts Receivable

	2000		1999
	Gross Amount	Allowance for Doubtful Accounts (thousands of dollars)	Net Realizable Value (Restated)
Alberta Social Housing Corporation	\$ 25,048	\$ -	\$ 25,048
Trade	616	80	536
Refunds from suppliers	20	-	20
	<u>\$ 25,684</u>	<u>\$ 80</u>	<u>\$ 25,604</u>
			<u>\$ 27,163</u>

Accounts receivable are unsecured and non-interest bearing.

Note 5 Capital Assets

		2000			1999
	Estimated Useful Life	Cost	Accumulated Amortization	Net Book Value	Net Book Value
		(thousands of dollars)			(Restated)
Building	38 years	\$ 12,519	\$ -	\$ 12,519	\$ -
Land	N/A	2,721	-	2,721	2,721
Computer hardware and software	5 years	2,424	1,388	1,036	1,069
Equipment	10 years	2,904	2,607	297	355
		<u>\$ 20,568</u>	<u>\$ 3,995</u>	<u>\$ 16,573</u>	<u>\$ 4,145</u>

In an agreement dated November 1, 1999 between the Ministry of Community Development and the Western Heritage Centre Society, the Society surrendered the 1990 Lease agreement, including the Western Heritage Centre, together with all leasehold improvements to the Minister effective on October 31, 1999. The Western Heritage Centre was recorded at the carrying value of the property of \$12,519,000 and the building will be amortized over the estimated remaining life of 38 years.

Note 6 Collections

Collections consist of historical and scientific artifacts, archival holdings, and works of art of provincial, national and international significance located in the archives, museums and historical sites of the Province of Alberta. The Department has not recorded the value of these collections in the financial statements due to the practical difficulties of reflecting them at a meaningful value. There have been no significant expenditures by the Department on collection items nor have there been any sales during the year. Contributions to the collection, where fair value was determinable, totalled \$255,000. The collections are insured for \$353 million. A description of the major collections is as follows:

- (a) The Provincial Museum of Alberta curates 13 human and natural history programs, with a total collection of approximately 10 million objects representing the diverse disciplines of archaeology, palaeontology, natural history and ethnography.
- (b) The Royal Tyrrell Museum of Palaeontology collection consists of approximately 105,000 accessions, with each accession representing multiple related palaeontological specimens.

Note 6 Collections (continued)

- (c) Remington-Alberta Carriage Centre (Centre) exhibits 211 carriages and 8 reproduction vehicles in its galleries. In addition, there are approximately 250 associated small artifacts. There are also 5 carriages, 2 wagons and 1 horse-drawn trolley actively used in outdoor public programming. The Centre also provides preservation for an additional 82 vehicles in storage, 40 of which are awaiting formal accession to the collection.
- (d) Reynolds-Alberta Museum exhibits approximately 150 major agricultural, industrial and transportation artifacts, and provides conservation, maintenance and restoration services for an additional collection of approximately 2,000 major and 2,850 smaller artifacts. Included in these numbers are 72 vintage aircraft, 10 of which are on permanent loan to the museum. In addition to tools, machinery and accessories, the museum also houses a collection of documents, numbering 50,000 pieces, related to the museum's mechanization themes.
- (e) The Province operates and makes accessible 18 historic sites, interpretive centres and museums that contain 50 restored historic buildings/structures and 3 stabilized ruins. As well, the Province administers an additional 31 historic sites which contain 58 undeveloped historic buildings/structures, 1 developed historic resource, cairns or archaeological/palaeontological remains. In total, the Department owns 1,904 hectares of land deemed to be of historic significance.
- (f) Staff at the Ukrainian Cultural Heritage Village manage a collection of some 45,000 artifacts. Of this number, 25,000 objects are on display, in use or in storage at the Village, and 20,000 are on display or in use at a number of smaller historic sites in the province.
- (g) The Provincial Archives of Alberta holds 27,555 linear metres of government textual records; 4,253 linear metres of private textual records; 56,803 maps; 22,634 architectural drawings; 2,038,428 photographs; 45,651 hours of recorded audio tapes; 65,397 hours of film and video materials; and 9,000 items in the reference library.

Note 6 Collections (continued)

- (h) The Glenbow-Alberta Institute manages under contract, the care of, and access to, a government collection of 214,000 artifacts in cultural history, military history, ethnology, art and mineralogy; four shelf kilometres of textual archival records; more than one million historical photographs; 800,000 feet of film footage; and 5,000 sound recordings. The collection is continually enhanced each year with generous gifts such as 40 prints by printmaker Margaret Shelton; contemporary works by Bob Boyer and Joane Cardinal Schubert; 26 works by James Houston; two sketchbooks from Fort Macleod, dated 1877, by R. B. Nevitt; and a 1911 watercolour by Charlie Russell. Other gifts included archival fonds and items to the cultural history, military history and ethnology collections.

Note 7 Trust Funds Under Administration

The Department administers trust funds that are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purposes of various trusts, they are not included in the Department's financial statements.

As at March 31, 2000, trust funds under administration were as follows:

	2000	1999
	(thousands of dollars)	
Gakken Dinosaur Exhibit Trust Fund	\$ 136	\$ 130
Fort Dunvegan Historical Society Trust Fund	6	5
C.O. Nickle Trust Fund	1	2
Turner Valley Gas Plant Trust Fund	-	7
	<u>\$ 143</u>	<u>\$ 144</u>

Note 8 Commitments

As at March 31, 2000, the Department has the following commitments for leases and contracts:

	2000	1999
	(thousands of dollars)	(Restated)
1999 - 2000	\$ -	\$ 19,125
2000 - 2001	15,439	15,075
2001 - 2002	5,107	5,013
2002 - 2003	67	3
	<u>\$ 20,613</u>	<u>\$ 39,216</u>

Note 9 Contingencies

As at March 31, 2000, the Department is a defendant in one legal claim (1999 – five legal claims). The Department has been jointly named with other entities. The claim has a specified amount totalling \$100,000 and is covered by the Alberta Risk Management Fund (1999 – five claims with a specified amount of \$2,359,000).

The resulting loss, if any, from these claims cannot be determined.

Note 10 Pensions

The Department participates in the multi-employer pension plans, Management Employees Pension Plan and Public Service Pension Plan. The Department also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers established by the government effective July 1, 1999. The expense for these pension plans is equivalent to the annual contributions of \$1,773,000 for the year ended March 31, 2000 (1999 \$1,557,000).

Effective January 1, 1999, the Department's contribution to the Public Service Pension Plan was reduced by .3% of pensionable salaries.

At December 31, 1999, the Management Employees Pension Plan reported a surplus of \$46,019,000 (1998 \$4,355,000) and the Public Service Pension Plan reported a surplus of \$517,020,000 (1998 \$406,445,000). At December 31, 1999, the Supplementary Retirement Plan for Public Service Managers had a surplus of \$33,000.

Note 11 Comparative Figures

Certain 1999 figures have been reclassified to conform to the 2000 presentation.

Note 12 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

DEPARTMENT OF COMMUNITY DEVELOPMENT
REVENUES
FOR THE YEAR ENDED MARCH 31, 2000
(thousands of dollars)

	2000		1999
	Budget	Actual	Actual (Restated)
Internal government transfers -			
Transfer from the Lottery Fund	\$ 19,000	\$ 19,000	\$ 1,000
Fees, permits and licences -			
Film classification	350	418	423
Other revenue:			
Contribution in kind (Note 5)	-	12,519	-
Refunds of expenses	5	203	190
Other	45	82	14
	50	12,804	204
Total revenues	\$ 19,400	\$ 32,222	\$ 1,627

DEPARTMENT OF COMMUNITY DEVELOPMENT
VOTED EXPENSES BY OBJECT
FOR THE YEAR ENDED MARCH 31, 2000
(thousands of dollars)

	2000		1999
	Budget ^(a)	Actual	Actual (Restated)
Voted expenses:			
Salaries, wages and employee benefits	\$ 35,122	\$ 34,707	\$ 33,175
Supplies and services	11,346	13,694	12,078
Grants	305,801	314,514	482,535
Financial transactions and other	95	106	79
Amortization of capital assets	529	433	420
Total voted expenses before recoveries	<u>\$ 352,893</u>	<u>\$ 363,454</u>	<u>\$ 528,287</u>
Less: Recovery from Support Service arrangements with Related Parties ^(b)	<u>(2,509)</u>	<u>(2,371)</u>	<u>(1,523)</u>
Total Voted Expenses	<u><u>\$ 350,384</u></u>	<u><u>\$ 361,083</u></u>	<u><u>\$ 526,764</u></u>

^(a) Effective April 1, 1999, the responsibilities of the Department changed as a result of a major reorganization and other transfers of responsibility announced by the government during the year. This budget amount has restated the 1999-2000 Government and Lottery Fund Estimates that were approved on April 29, 1999 for both the major reorganization and transfers of responsibility authorized during the year. The breakdown of expenses by object is based on management's best estimate.

^(b) The Department provides financial and administrative services to the foundations of the Ministry of Community Development and to the Ministry of Gaming. Costs incurred by the Department for these services are recovered from the foundations and from Gaming.

DEPARTMENT OF COMMUNITY DEVELOPMENT
BUDGET
FOR THE YEAR ENDED MARCH 31, 2000
(thousands of dollars)

	1999-00 Estimates/Budget Restated ^(a)	1999-00 Authorized Supplementary ^(b)	1999-00 Authorized Budget
Revenues:			
Internal government transfers	\$ 19,000	\$ -	\$ 19,000
Fees, permits and licences	350	-	350
Other revenues	50	-	50
	<u>19,400</u>	<u>-</u>	<u>19,400</u>
Expenses:			
Voted expenses:			
Ministry support services	7,527	507	8,034
Community services	39,727	-	39,727
Cultural facilities and historical resources	14,834	-	14,834
Services to seniors	215,165	4,141	219,306
Special purpose housing	70,791	6,320	77,111
Human rights and citizenship	2,340	-	2,340
	<u>350,384</u>	<u>10,968</u>	<u>361,352</u>
Valuation adjustments:			
Provision for doubtful accounts	346	-	346
Provision for vacation pay	-	-	-
Recovery of deficit of the Alberta Social Housing Corporation	-	-	-
	<u>346</u>	<u>-</u>	<u>346</u>
Total expenses	<u>350,730</u>	<u>10,968</u>	<u>361,698</u>
Loss on disposal of capital assets	<u>-</u>	<u>-</u>	<u>-</u>
Net Operating Results	<u>\$ (331,330)</u>	<u>\$ (10,968)</u>	<u>\$ (342,298)</u>
Capital investment	<u>\$ 337</u>	<u>\$ -</u>	<u>\$ 337</u>

^(a) Effective April 1, 1999, the responsibilities of the Department changed as a result of a major reorganization and other transfers of responsibility announced by the government during the year. This budget amount has restated the 1999-2000 Government and Lottery Fund Estimates that were approved on April 29, 1999 for both the major reorganization and transfers of responsibility authorized during the year.

^(b) Supplementary Estimates were approved on March 14, 2000.

DEPARTMENT OF COMMUNITY DEVELOPMENT
COMPARISON OF VOTED EXPENSES BY ELEMENT TO AUTHORIZED BUDGET
FOR THE YEAR ENDED MARCH 31, 2000
(thousands of dollars)

	1999-00 Budget Restated (a)	1999-00 Authorized Supplementary (b)	1999-00 Authorized Budget	1999-00 Actual Expense	Unexpended (Over Expended)
Expenses:					
Voted Expenses:					
1 Ministry support services					
1.0.1 Minister's office	\$ 301	\$ -	\$ 301	\$ 251	\$ 50
1.0.2 Deputy Minister's office	250	-	250	246	4
1.0.3 Finance and administration					
- operating expense	4,916	-	4,916	4,199	717
- capital investment	-	-	-	24	(24)
1.0.4 Communications	380	-	380	384	(4)
1.0.5 Information technology					
- operating expense	1,480	-	1,480	2,136	(656)
- capital investment	50	-	50	51	(1)
1.0.6 Achievement Award Program	-	507	507	559	(52)
1.0.7 Francophone Secretariat	200	-	200	159	41
	<u>7,577</u>	<u>507</u>	<u>8,084</u>	<u>8,009</u>	<u>75</u>
2 Community services					
2.1 Management and operations					
2.1.1 Program support	342	-	342	353	(11)
2.1.2 Arts and libraries	1,780	-	1,780	1,831	(51)
2.1.3 Community services field offices	3,067	-	3,067	3,044	23
2.1.4 Sport and recreation	1,035	-	1,035	1,063	(28)
2.1.5 Volunteer services	296	-	296	393	(97)
2.2 Financial assistance					
2.2.1 Community services grants	5	-	5	-	5
2.2.2 Library operating grants	14,202	-	14,202	13,814	388
2.2.3 2001 World Championships in Athletics					
- operating expense funded by lotteries	19,000	-	19,000	19,000	-
	<u>39,727</u>	<u>-</u>	<u>39,727</u>	<u>39,498</u>	<u>229</u>
3 Cultural facilities and historical resources					
3.0.1 Program support	464	-	464	498	(34)
3.0.2 Provincial Museum	3,592	-	3,592	3,707	(115)
3.0.3 Royal Tyrrell Museum of					
Palaeontology	1,605	-	1,605	1,438	167
3.0.4 Historic sites services	7,284	-	7,284	7,682	(398)
3.0.5 Provincial Archives of Alberta	1,048	-	1,048	1,152	(104)
3.0.6 Cultural Facilities, Planning and					
Foundation Services	841	-	841	836	5
	<u>14,834</u>	<u>-</u>	<u>14,834</u>	<u>15,313</u>	<u>(479)</u>

DEPARTMENT OF COMMUNITY DEVELOPMENT
COMPARISON OF VOTED EXPENSES BY ELEMENT TO AUTHORIZED BUDGET
FOR THE YEAR ENDED MARCH 31, 2000
(thousands of dollars)

	1999-00 Budget Restated (a)	1999-00 Authorized Supplementary (b)	1999-00 Authorized Budget	1999-00 Actual Expense	Unexpended (Over Expended)
4 Services to seniors					
4.1 Management and operations					
4.1.1 Program support					
- operating expense	660	-	660	676	(16)
- capital investment	227	-	227	222	5
4.1.2 Seniors policy and programs	692	-	692	1,051	(359)
4.1.3 Alberta Seniors Benefit operations					
- operating expense	3,306	-	3,306	4,427	(1,121)
- capital investment	60	-	60	56	4
4.1.4 Special needs assistance operations	445	-	445	549	(104)
4.1.5 Seniors Advisory Council	200	-	200	179	21
4.1.6 Customer services	945	-	945	976	(31)
4.1.7 Seniors' Housing operations	2,700	-	2,700	2,333	367
4.2 Income support for Seniors					
4.2.1 Alberta Seniors Benefit	133,030	-	133,030	128,060	4,970
4.2.2 Seniors' special project grants	30	-	30	36	(6)
4.2.3 Special needs assistance grants	8,000	4,141	12,141	15,524	(3,383)
4.2.4 Transfer to Alberta Health and Wellness - Alberta Health Care Insurance	50,884	-	50,884	50,884	-
4.3 Seniors' Housing grants					
4.3.1 Lodge assistance grants	13,150	-	13,150	12,325	825
4.3.2 Senior Citizen Unique Homes grants	906	-	906	876	30
4.3.3 Seniors' Housing Registries grants	172	-	172	172	-
4.3.4 Other Seniors' Housing grants	45	-	45	55	(10)
	<u>215,452</u>	<u>4,141</u>	<u>219,593</u>	<u>218,401</u>	<u>1,192</u>
5 Special Purpose Housing					
5.0.1 Special Purpose Housing Operations	4,414	-	4,414	4,328	86
5.0.2 Home Adaptation program grants	1,270	-	1,270	1,168	102
5.0.3 Special Purpose Housing Registries grants	260	-	260	260	-
5.0.4 Metis Nation grants	150	-	150	187	(37)
5.0.6 Assistance to Alberta Social Housing Corporation	64,697	6,320	71,017	71,617	(600)
	<u>70,791</u>	<u>6,320</u>	<u>77,111</u>	<u>77,560</u>	<u>(449)</u>
6 Human rights and citizenship					
6.0.1 Human rights and citizenship	2,340	-	2,340	2,655	(315)
	<u>2,340</u>	<u>-</u>	<u>2,340</u>	<u>2,655</u>	<u>(315)</u>
Total voted expenses	<u>\$ 350,721</u>	<u>\$ 10,968</u>	<u>\$ 361,689</u>	<u>\$ 361,436</u>	<u>\$ 253</u>
Program Operating expense	\$ 331,384	\$ 10,968	\$ 342,352	\$ 342,083	\$ 269
Program Operating expense funded by lotteries	19,000	-	19,000	19,000	-
	<u>350,384</u>	<u>10,968</u>	<u>361,352</u>	<u>361,083</u>	<u>269</u>
Program capital investment	337	-	337	353	(16)
Program capital investment funded by lotteries	-	-	-	-	-
	<u>337</u>	<u>-</u>	<u>337</u>	<u>353</u>	<u>(16)</u>
Total voted expenses	<u>\$ 350,721</u>	<u>\$ 10,968</u>	<u>\$ 361,689</u>	<u>\$ 361,436</u>	<u>\$ 253</u>

(a) Effective April 1, 1999, the responsibilities of the Department changed as a result of a major reorganization and other transfers of responsibility announced by the government during the year. This budget amount has restated the 1999-2000 Government and Lottery Fund Estimates that were approved on April 29, 1999 for both the major reorganization and transfers of responsibility authorized during the year.

(b) Supplementary Estimates were approved on March 14, 2000.

DEPARTMENT OF COMMUNITY DEVELOPMENT
SALARY AND BENEFITS
FOR THE YEAR ENDED MARCH 31, 2000

	2000			1999
	Salary ^{(a) (b)}	Benefits and Allowances ^(c)	Total	Total
Senior officials:				
Deputy Minister ^(d)	\$ 154,180	\$ 30,639	\$ 184,819	\$ 161,310
Chief Commissioner, Alberta Human Rights and Citizenship Commission	105,123	17,841	122,964	115,576
Executives:				
Assistant Deputy Minister, Community and Citizenship Services	103,659	19,491	123,150	125,246
Assistant Deputy Minister, Cultural Facilities and Historical Resources	110,309	22,077	132,386	123,734
Assistant Deputy Minister, Seniors Services	112,726	33,318 ^(e)	146,044	117,729
Executive Director, Administrative Services	102,745	19,227	121,972	112,949

(a) Prepared in accordance with Treasury Directive 12/98. The schedule includes the salary and benefits of the last incumbent. Where the last incumbent has held the position for part of the year, his salary and benefits as an executive in previous positions within the government reporting entity are also included.

(b) Salary includes regular base pay, achievement bonus awards, and other direct cash remuneration.

(c) Benefits and allowances include the employer's contribution for employee benefits including health care, life and disability insurance, pension plans, dental coverage, professional memberships, tuition fees, and vacation payments.

(d) The Deputy Minister is provided with an automobile. The value of this benefit is not included in benefits and allowances.

(e) Benefits and allowances include vacation payments for the Assistant Deputy Minister of Seniors Services \$11,567 (1999 \$Nil).

DEPARTMENT OF COMMUNITY DEVELOPMENT
RELATED PARTY TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 2000
(thousands of dollars)

Related parties are those entities consolidated in the Province of Alberta's financial statements.
Related parties also include management in the Department.

The Department and its employees paid certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Department had the following transactions with related parties recorded at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2000	1999 (Restated)	2000	1999 (Restated)
Revenues:				
Grants	\$ -	\$ -	\$ 19,000	\$ 1,000
Expenses:				
Grants	71,617	286,562	50,884	40,116
Other services	-	-	613	1,009
Capital Assets Transferred	-	50	-	95
Receivable from	25,059	26,577	-	-

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements.

	Entities in the Ministry		Other Entities	
	2000	1999 (Restated)	2000	1999 (Restated)
Revenues:				
Other	\$ 9,389	\$ 8,720	\$ -	\$ -
Expenses:				
Accommodation	-	-	14,988	14,615
Other services	-	-	291	403

Historic Resources Fund

Financial Statements

March 31, 2000

HISTORIC RESOURCES FUND

FINANCIAL STATEMENTS

MARCH 31, 2000

Auditor's Report

Statement of Financial Position

Statement of Operations

Statement of Changes in Financial Position

Notes to the Financial Statements



AUDITOR'S REPORT

To the Minister of Community Development

I have audited the statement of financial position of the Historic Resources Fund as at March 31, 2000 and the statements of operations and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Fund is required to follow the corporate government accounting policies and reporting practices. These accounting policies have been established by Alberta Treasury and are consistent across departments. With certain exceptions, the basis of accounting is in accordance with generally accepted accounting principles. My reservation of opinion in this auditor's report identifies the exceptions from generally accepted accounting principles that arise from following the accounting policies established by Alberta Treasury.

The following accounting policies are exceptions from generally accepted accounting principles:

Excluded direct costs

As disclosed in the accounting policies and reporting practices note, and in note 9(a), certain accommodation, manpower and other costs incurred in the administration of the Fund have not been included in the Fund's expenses. These costs, estimated at \$116,000, are recorded by the Government of Alberta organizations that paid the expenses on behalf of the Fund.

Overstatement of expenses

Items that are capital in nature have been expensed and not recognized as assets in the accompanying statement of financial position. Consequently, a significant amount of resources available to the government for future use has been recorded as if they had been consumed. It is estimated that for the year ended March 31, 2000, expenses have been overstated by \$15,247, with a corresponding understatement of assets at March 31, 2000.

In my opinion, except for the effects of the matters discussed in the preceding section, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Lester Valentine FCA
Auditor General

Edmonton, Alberta
May 24, 2000

HISTORIC RESOURCES FUND
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2000

	<u>2000</u>	<u>1999</u>
<u>ASSETS</u>		
Current assets:		
Cash (Note 3)	\$ 1,058,475	\$ 866,403
Accounts receivable	7,650	109,599
Inventory	8,773	6,092
Prepaid expenses	<u>-</u>	<u>3,667</u>
	<u>\$ 1,074,898</u>	<u>\$ 985,761</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Current:		
Accounts payable and accrued liabilities	\$ 306,211	\$ 137,886
Deferred contributions (Note 4)	208,255	130,373
Unearned revenue	<u>1,015</u>	<u>-</u>
	515,481	268,259
Fund balance	<u>559,417</u>	<u>717,502</u>
	<u>\$ 1,074,898</u>	<u>\$ 985,761</u>

The accompanying notes are part of these financial statements.

HISTORIC RESOURCES FUND

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2000

	<u>2000</u>		<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	<u>(Note 5)</u>		
Revenues: (Note 6)			
Promotion and Presentation	\$ 1,051,000	\$ 832,093	\$ 826,606
Provincial Archives Services	100,000	119,674	131,840
Other Initiatives	179,000	52,476	92,957
Museum Assistance Program	850,000	250,859	88,617
Restoration	-	7,104	12,626
Interest	20,000	46,543	45,754
Donations	-	42,828	41,266
	<u>2,200,000</u>	<u>1,351,577</u>	<u>1,239,666</u>
Expenses: (Note 7 and 9(a))			
Promotion and Presentation	1,471,000	856,351	778,909
Provincial Archives Services	100,000	165,291	137,710
Other Initiatives	134,000	110,121	94,453
Museum Assistance Program	850,000	360,951	87,342
Restoration	45,000	16,948	22,377
	<u>2,600,000</u>	<u>1,509,662</u>	<u>1,120,791</u>
Net operating results from continuing operations	<u>\$ (400,000)</u>	(158,085)	118,875
Net operating results from discontinued operations (Note 8)		<u>-</u>	<u>(7,459)</u>
Net operating results		(158,085)	111,416
Fund balance at beginning of year		<u>717,502</u>	<u>606,086</u>
Fund balance at end of year		<u>\$ 559,417</u>	<u>\$ 717,502</u>

HISTORIC RESOURCES FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 2000

	<u>2000</u>	<u>1999</u>
Operating transactions:		
Net operating results from continuing operations	\$ (158,085)	\$ 118,875
Decrease (increase) in accounts receivable	101,949	(56,639)
Decrease (increase) in inventory	(2,681)	297
Decrease in prepaid expenses	3,667	658
Increase (decrease) in accounts payable and accrued liabilities	168,325	(56,233)
Increase (decrease) in deferred contributions	77,882	(25,501)
Increase (decrease) in unearned revenue	1,015	(22,673)
Net operating results from discontinued operations	-	(7,459)
Cash provided by (used for) operating transactions	192,072	(48,675)
Cash at beginning of year	<u>866,403</u>	<u>915,078</u>
Cash at end of year	<u>\$ 1,058,475</u>	<u>\$ 866,403</u>

HISTORIC RESOURCES FUND

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2000

Note 1 Authority and Purpose

The Historic Resources Fund (Fund) operates under the authority of the Historical Resources Act, Chapter H-8, Revised Statutes of Alberta 1980, as amended.

The purpose of the Fund is to protect, enhance, promote and display Alberta's historic resources by funding programs designated by the Lieutenant Governor in Council, by providing operational grants to non-profit organizations, and by promoting the use and development of related facilities.

The Fund is a regulated fund of the Province of Alberta and as such has a tax-exempt status.

Note 2 Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

(a) Revenue Recognition

Amounts received for fees and for sale of goods and services are recorded as revenues in the period in which the goods and services are provided.

Grants and donations, that are restricted to a specific use, are recorded as deferred contributions and transferred to revenues in the period in which the related expenses are incurred.

(b) Expenses

Certain expenses, primarily for manpower, office space, legal advice and banking services, incurred on behalf of the Fund by other entities of the Government of Alberta, are not reflected in the statement of operations.

Note 2 Significant Accounting Policies and Reporting Practices (continued)

(c) Inventory

Inventory is valued at the lower of cost and estimated net realizable value.

Note 3 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed by Alberta Treasury with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed income securities with a maximum term to maturity of five years. Interest is earned on the Fund's daily cash balance at the average rate of CCITF earnings, which varies depending on prevailing market interest rates.

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Note 4 Deferred Contributions

Deferred contributions represent restricted contributions received relating to expenses of future years.

Changes in the deferred contributions balance are as follows:

	<u>2000</u>	<u>1999</u>
Restricted contributions received during the year:		
Museum Assistance Program Grants		
Access and Service Support	\$ 202,107	\$ 115,000
Syncrude Gallery	25,000	-
Lost Identities	-	12,150
Recoveries		
Promotion and Presentation	139,695	53,628
Restoration	1,159	2,515
Other Initiatives	125,795	285
	<u>493,756</u>	<u>183,578</u>
Less amounts recognized as revenue in the year	<u>(415,874)</u>	<u>(209,079)</u>
Increase (decrease) during the year	77,882	(25,501)
Balance at beginning of year	<u>130,373</u>	<u>155,874</u>
Balance at end of year	<u><u>\$ 208,255</u></u>	<u><u>\$ 130,373</u></u>
Balances at end of year are comprised of:		
Museum Assistance Program Grants		
Access and Service Support	\$ 18,830	\$ 32,930
Syncrude Gallery	-	12,500
Lost Identities	1,027	10,680
Recoveries		
Promotion and Presentation	127,080	36,372
Restoration	15,297	14,823
Other Initiatives	46,021	23,068
	<u><u>\$ 208,255</u></u>	<u><u>\$ 130,373</u></u>

Note 5 Budget

The budget was approved by the Minister of Community Development on February 19, 1999. Total budgeted revenues and expenses agree to the 1999 - 2000 Government and Lottery Fund Estimates.

Note 6 Revenues by Type

	2000		1999
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Transfers from Government of Canada	\$ 850,000	\$ 276,592	\$ 102,245
Investment income	20,000	46,543	45,754
Other revenue			
Recoveries	1,330,000	916,128	1,043,969
Donations	-	42,828	41,266
Refund of prior year expense	-	454	2,864
Other grants and contributions	-	69,032	3,568
Total other revenue	<u>1,330,000</u>	<u>1,028,442</u>	<u>1,091,667</u>
	<u>\$ 2,200,000</u>	<u>\$ 1,351,577</u>	<u>\$ 1,239,666</u>

Note 7 Expense by Sub-Object

Supplies and services expenses are summarized by sub-object as follows:

	2000		1999
	Budget	Actual	Actual
Contract Services	\$ 1,572,450	\$ 891,099	\$ 560,692
Materials and supplies	787,950	400,694	278,311
Office expenses	173,600	183,628	257,410
Travel	65,500	33,324	23,753
Hosting	500	917	625
	<u>\$ 2,600,000</u>	<u>\$ 1,509,662</u>	<u>\$ 1,120,791</u>

Note 8 Discontinued Operations

In the prior year, management privatized the operations of the following programs at the Royal Tyrrell Museum of Palaeontology (Museum):

- Casting – sales and rentals of casts and molds,
- Dino – Tour program – guided tour of the Drumheller Valley,
- Special Collection program – sales and rentals of museum-owned images, and
- Promotional program – facility fees for photographer / film crews.

In addition, management privatized the Education programs at the Museum, effective April 1, 1999. A non-profit organization now provides these services at the Museum.

The operating results of the discontinued activities are as follows:

	1999
Revenues	\$ 106,390
Expenses	<u>(113,849)</u>
Net operating results from discontinued operations	<u>\$ (7,459)</u>

Note 9 Related Party Transactions

During the year, the Fund:

- a) received accommodation, manpower and other services from various Government of Alberta organizations at no charge. These services had an estimated value of \$116,000 (1999 \$100,000), and are not included in expenses. These costs are recorded by the organizations that paid the expenses on behalf of the Fund;
- b) received from Alberta Environment, a grant in the amount of \$53,358, (1999 nil), in support of archaeological and palaeontological work at the St. Mary's Reservoir;
- c) paid \$383 (1999 \$8,990) for supplies and services to various Government of Alberta organizations; and
- d) transferred capital assets at a net book value of nil (1999 \$49,507) to the Department of Community Development.

Note 10 Comparative Figures

Certain 1999 figures have been reclassified to conform to the 2000 presentation.

Note 11 Approval of Financial Statements

These financial statements were approved by the Senior Financial Officer and the Deputy Minister of Community Development.

**Human Rights, Citizenship and
Multiculturalism Education Fund**

Financial Statements

March 31, 2000

HUMAN RIGHTS, CITIZENSHIP AND MULTICULTURALISM EDUCATION FUND

FINANCIAL STATEMENTS

MARCH 31, 2000

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AUDITOR'S REPORT

To the Members of Human Rights, Citizenship and Multiculturalism Education Fund

I have audited the statement of financial position of the Human Rights, Citizenship and Multiculturalism Education Fund as at March 31, 2000 and the statement of operations, and the statement of changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Fund is required to follow the corporate government accounting policies and reporting practices established by Alberta Treasury, including the following policy that is an exception from generally accepted accounting principles. As disclosed in Note 9(a) and in Note 10(a), certain accommodation, manpower and other costs incurred in the administration of the Fund have not been included in expenses. These costs, estimated at \$188,000, are recorded by the Government of Alberta and other organizations that paid the costs on behalf of the Fund.

In my opinion, except for the effects of the matter discussed in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Edmonton, Alberta
May 24, 2000

Peter Valentine FCA
Auditor General

HUMAN RIGHTS, CITIZENSHIP AND MULTICULTURALISM EDUCATION FUND

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2000

	<u>2000</u>	<u>1999</u>
<u>ASSETS</u>		
Current assets:		
Cash (Note 3)	\$ 1,740,316	\$ 1,587,844
Accounts receivable	<u>790</u>	<u>3,927</u>
	1,741,106	1,591,771
Cash appropriated for non-current use (Notes 3 and 4)	<u>1,450,000</u>	<u>1,450,000</u>
	<u>\$ 3,191,106</u>	<u>\$ 3,041,771</u>
<u>LIABILITIES AND EQUITY</u>		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 77,502	\$ 58,048
Grants payable	<u>100,000</u>	<u>-</u>
	<u>177,502</u>	<u>58,048</u>
Equity:		
Fund balance	1,563,604	1,533,723
General reserve (Note 4)	<u>1,450,000</u>	<u>1,450,000</u>
	<u>3,013,604</u>	<u>2,983,723</u>
	<u>\$ 3,191,106</u>	<u>\$ 3,041,771</u>

Commitments (Note 8)

The accompanying notes are part of these financial statements.

HUMAN RIGHTS, CITIZENSHIP AND MULTICULTURALISM EDUCATION FUND

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2000

	2000		1999
	Budget	Actual	Actual
	(Note 5)		
Revenues:			
Contributions from the Lottery Fund, a related party	\$ 1,062,000	\$ 1,062,000	\$ 1,062,000
Interest	140,000	169,939	163,886
Sales, fees and other miscellaneous revenue	5,000	2,786	1,393
Refunds of expenses	10,000	2,500	26,057
	<u>1,217,000</u>	<u>1,237,225</u>	<u>1,253,336</u>
Expenses:			
Programs:			
Support to community groups	711,000	701,460	629,980
Cultural Diversity Institute	250,000	250,000	250,000
Education programs	169,000	173,290	322,607
Fathers of Confederation	50,000	50,000	50,000
	<u>1,180,000</u>	<u>1,174,750</u>	<u>1,252,587</u>
Administration	<u>37,000</u>	<u>32,594</u>	<u>21,861</u>
	<u>1,217,000</u>	<u>1,207,344</u>	<u>1,274,448</u>
Net operating results	<u>\$ -</u>	29,881	(21,112)
Fund balance at beginning of year		<u>1,533,723</u>	<u>1,554,835</u>
Fund balance at end of year		<u>\$ 1,563,604</u>	<u>\$ 1,533,723</u>

HUMAN RIGHTS, CITIZENSHIP AND MULTICULTURALISM EDUCATION FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 2000

	<u>2000</u>	<u>1999</u>
Operating transactions:		
Net operating results	\$ 29,881	\$ (21,112)
Decrease (increase) in accounts receivable	3,137	(3,817)
Increase in accounts payable and accrued liabilities	19,454	18,140
Increase (decrease) in grants payable	<u>100,000</u>	<u>(250,000)</u>
Cash provided (used) by operating transactions	152,472	(256,789)
Cash at beginning of year	<u>1,587,844</u>	<u>1,844,633</u>
Cash at end of year	<u>\$ 1,740,316</u>	<u>\$ 1,587,844</u>

HUMAN RIGHTS, CITIZENSHIP AND MULTICULTURALISM EDUCATION FUND

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2000

Note 1 Authority and Purpose

The Human Rights, Citizenship and Multiculturalism Education Fund (Fund) operates under the authority of the Human Rights, Citizenship and Multiculturalism Act, Chapter H-11.7, Revised Statutes of Alberta 1980.

The purpose of the Fund is to promote equality, increase understanding and acceptance of Alberta's diverse racial and cultural composition, and inform Albertans about their rights and responsibilities under the Human Rights, Citizenship and Multiculturalism Act.

The Fund is owned by the Crown in right of Alberta and is not subject to taxation.

Note 2 Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

a) Revenue recognition

All revenues are reported on the accrual method of accounting. Cash received for which goods and services have not been provided by year end is recorded as unearned revenue.

Refunds of prior year expenses are recorded as revenue in the current year.

b) Fair value

The fair value of cash, receivables and payables are estimated to approximate their carrying amount due to their short-term nature.

Note 2 Significant Accounting Policies and Reporting Practices (continued)

c) Expenses

Certain expenses, primarily for accommodation, manpower and other services, incurred in the administration of the Fund by other Government of Alberta organizations, are not reflected in the statement of operations.

Note 3 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed by Alberta Treasury with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed income securities with a maximum term to maturity of five years. Interest is earned on the Fund's daily cash balance at the average rate of CCITF's earnings, which varies depending on prevailing market interest rates.

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Note 4 General Reserve

The general reserve has been established by appropriation from the fund balance. The purpose of the reserve is to maintain a source for ongoing funding capability. The reserve is not available for operations without authorization of the Treasury Board.

Interest earned on the cash appropriated for the reserve is reported as operating revenue.

Note 5 Budget

The budget was approved by the Minister of Community Development on February 19, 1999. Total budgeted revenues and expenses agree to the 1999-2000 Government and Lottery Fund Estimates.

Note 6 Expenses

Expenses are summarized by object and program as follows:

	2000	1999
Grants:		
Support to community groups ^(a)	\$ 701,460	\$ 629,980
Cultural Diversity Institute ^(b)	250,000	250,000
Fathers of Confederation ^(c)	50,000	50,000
	<u>1,001,460</u>	<u>929,980</u>
Supplies and services:		
Education programs ^(d)	173,290	322,607
Administration ^(e)	32,594	21,861
	<u>205,884</u>	<u>344,468</u>
	<u>\$ 1,207,344</u>	<u>\$ 1,274,448</u>

(a) Financial assistance for community organizations:

- to support community projects which reduce discrimination and racism, and
- to support community projects which facilitate changes in practices that restrict or inhibit equitable participation in programs, services or organizational structure.

(b) This grant is part of a five-year partnership between the University of Calgary and Government of Alberta. The Cultural Diversity Institute provides education, training, information and research services on cultural diversity to the corporate, non-profit, public service and education sectors.

(c) This grant is made annually on behalf of the Government of Alberta to the Confederation Centre of the Arts in Charlottetown, Prince Edward Island.

(d) Public education, information programs and consultation services to eliminate discrimination and barriers to full participation in society for all Albertans.

(e) Administration expenses can be borne by the Fund or by various Government of Alberta organizations (see Note 9(a)).

Note 7 Honoraria

	2000			1999
	Honoraria ^(a)	Benefits and Allowances ^(b)	Total	Total
Advisory Committee:				
Chair ^(c)	\$ -	\$ -	\$ -	\$ -
Vice-chair ^{(a)(d)}	-	-	-	-
Other members (5) ^(e)	2,738	-	2,738	1,825

(a) The Fund has no employees. Staff of the Department of Community Development administer the Fund. Disclosure of information on their salaries and benefits, a requirement under Treasury Directive 12/98, is included in the financial statements of the Department of Community Development.

(b) No benefits were provided to the Advisory Committee members.

(c) The Chair of the Advisory Committee is a Member of the Legislative Assembly and is not compensated by the Fund. The Chair received \$15,365 from the Department of Community Development for his duties as Chair of the Advisory Committee.

(d) The Vice-chair of the Advisory Committee is the Chief Commissioner of the Alberta Human Rights and Citizenship Commission and is not compensated by the Fund. The Vice-chair's salary and benefits are reported in the financial statements of the Department of Community Development.

(e) Members appointed to the Advisory Committee are paid honoraria for attending meetings and performing other Fund duties at rates set by Ministerial Order.

Note 8 Commitments

At March 31, 2000, the Fund had a commitment to The Cultural Diversity Institute, a partnership between the University of Calgary and the Government of Alberta for \$500,000 (1999 \$750,000) to be paid out over the next two years in equal installments of \$250,000 per year. In addition a \$40,000 grant was approved but not expended, pending fulfillment of eligibility conditions.

Note 9 Related Party Transactions

During the year, the Fund:

- (a) received accommodation, manpower and other services from various Government of Alberta organizations at no charge. These services had an estimated value of \$172,000 (1999 \$223,000) and are not included in expenses. These costs are recorded by the organizations that paid the expenses on behalf of the Fund; and
- (b) paid \$2,235 (1999 \$761) for supplies and services to other Government of Alberta Organizations.

Transactions with other related parties are disclosed in the statement of operations.

Note 10 Excluded Costs

In addition to Note 9(a) certain costs, estimated to be approximately \$16,000 (1999 \$14,000), incurred in the audit of the Fund, have not been included in the Fund's expenses. These costs are recorded by the organizations that paid the expenses on behalf of the Fund.

Note 11 Approval of Financial Statements

These financial statements were approved by the Senior Financial Officer and the Deputy Minister of Community Development.

Alberta Foundation for the Arts

Financial Statements

March 31, 2000

ALBERTA FOUNDATION FOR THE ARTS

FINANCIAL STATEMENTS

MARCH 31, 2000

Auditor's Report

Statement of Financial Position

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Notes to the Financial Statements



AUDITOR'S REPORT

To the Members of the Alberta Foundation for the Arts

I have audited the statement of financial position of the Alberta Foundation for the Arts as at March 31, 2000 and the statement of operations and the statement of changes in financial position for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Foundation is required to follow the corporate government accounting policies and reporting practices established by Alberta Treasury, including the following policy that is an exception from generally accepted accounting principles. As disclosed in Note 13(a), certain accommodation, manpower and other costs incurred in the administration of the Foundation have not been included in expenses. These costs, estimated at \$695,000, are recorded by the Government of Alberta organizations that paid the costs on behalf of the Foundation.

In my opinion, except for the effects of the matter discussed in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Edmonton, Alberta
May 24, 2000

Peter Valentine FCA
Auditor General

ALBERTA FOUNDATION FOR THE ARTS
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2000

	<u>2000</u>	<u>1999</u> (Restated Note 2(f))
<u>ASSETS</u>		
Current assets:		
Cash and short-term investments (Note 3)	\$ 3,940,337	\$ 1,169,562
Accrued interest	46,271	98,517
Accounts receivable and prepaid expenses	<u>2,106</u>	<u>3,703</u>
	<u>3,988,714</u>	<u>1,271,782</u>
Long-term investments (Note 4)	<u>466,746</u>	<u>1,666,746</u>
Capital assets (Note 5)	<u>977</u>	<u>15,212</u>
	<u>\$ 4,456,437</u>	<u>\$ 2,953,740</u>
<u>LIABILITIES AND EQUITY</u>		
Current liabilities:		
Grants payable	\$ 1,964,772	\$ 519,587
Accounts payable	<u>30,980</u>	<u>24,612</u>
	<u>1,995,752</u>	<u>544,199</u>
Equity:		
Fund balance	1,993,939	742,795
General reserve (Note 7)	<u>466,746</u>	<u>1,666,746</u>
	<u>2,460,685</u>	<u>2,409,541</u>
	<u>\$ 4,456,437</u>	<u>\$ 2,953,740</u>
Commitments (Note 8)		

The accompanying notes and schedules are part of these financial statements.

ALBERTA FOUNDATION FOR THE ARTS
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2000

	2000		1999
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	(Note 9)		(Restated Note 2(f))
Revenues:			
Contributions from the Lottery Fund, a related party			
- Operating	\$ 16,104,000	\$ 16,104,000	\$ 16,104,000
- Film development program	5,000,000	5,000,000	-
Interest	375,000	369,692	347,764
Miscellaneous	30,000	134,235	267
Donations of artworks	-	94,495	89,750
	<u>21,509,000</u>	<u>21,702,422</u>	<u>16,541,781</u>
Expenses (Note 10 and 13(a)):			
Public access program	10,503,000	10,551,891	10,568,483
Artist development program	5,508,000	5,631,793	5,539,883
Alberta Library network	1,200,000	2,400,000	1,200,000
Administration	206,000	191,769	158,860
	<u>17,417,000</u>	<u>18,775,453</u>	<u>17,467,226</u>
Film development program (Note 11)	<u>5,000,000</u>	<u>2,875,825</u>	<u>-</u>
	<u>22,417,000</u>	<u>21,651,278</u>	<u>17,467,226</u>
Net operating results	(908,000)	51,144	(925,445)
Transfer from general reserve	-	1,200,000	1,200,000
Change in fund balance during the year	<u>\$ (908,000)</u>	1,251,144	274,555
Fund balance at beginning of year		<u>742,795</u>	<u>468,240</u>
Fund balance at end of year		<u>\$ 1,993,939</u>	<u>\$ 742,795</u>

ALBERTA FOUNDATION FOR THE ARTS
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 2000

	<u>2000</u>	<u>1999</u> Restated (Note 2 (f))
Operating transactions:		
Net operating results	\$ 51,144	\$ (925,445)
Non-cash items:		
Write-off of capital assets	8,625	-
Amortization of capital assets	<u>5,610</u>	<u>2,048</u>
	65,379	(923,397)
Decrease in accrued interest	52,246	50,983
Decrease (increase) in accounts receivable and prepaid expenses	1,597	(644)
Increase (decrease) in grants payable	1,445,185	(5,587)
Increase (decrease) in accounts payable	<u>6,368</u>	<u>(208,517)</u>
Cash provided by (used in) operating transactions	<u>1,570,775</u>	<u>(1,087,162)</u>
Investing transactions:		
Proceeds from disposal of investments	-	600,000
Purchases of investments	-	(300,000)
Decrease in long term investments	<u>1,200,000</u>	<u>900,000</u>
Cash provided by (used in) investing transactions	<u>1,200,000</u>	<u>1,200,000</u>
Financing transactions:		
Decrease in long-term grant payable	<u>-</u>	<u>(500,000)</u>
Cash used in financing transactions	<u>-</u>	<u>(500,000)</u>
Increase (decrease) in cash and short-term investments	2,770,775	(387,162)
Cash and short-term investments at beginning of year	<u>1,169,562</u>	<u>1,556,724</u>
Cash and short-term investments at end of year	<u>\$ 3,940,337</u>	<u>\$ 1,169,562</u>

ALBERTA FOUNDATION FOR THE ARTS
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2000

Note 1 Authority and Purpose

The Alberta Foundation for the Arts (Foundation) operates under the authority of the Alberta Foundation for the Arts Act, Chapter A-21.5, Statutes of Alberta 1991.

The purposes of the Foundation are:

- to support and contribute to the development of literary, performing, visual and media arts in Alberta;
- to provide both individuals and organizations with opportunities to participate in the arts in Alberta;
- to promote the enjoyment of works of art by Alberta artists;
- to oversee the collection, preservation and display of works of art by Alberta artists; and
- to encourage artists living in Alberta in their work.

The Foundation is a crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

Note 2 Significant Accounting Policies and Reporting Practices (continued)

(a) Revenue Recognition

Operating grants are recognized as revenue in the period receivable.

Unrestricted donations are recognized as revenue when they are received.

Donations of materials and services that would otherwise have been purchased are recorded at fair value when it can reasonably be determined.

(b) Investments

Investments are recorded at cost. Where there has been a loss in value of an investment that is other than a temporary decline, the investment is written down to recognize the loss.

(c) Capital Assets

Capital assets are recorded at cost less accumulated amortization. Amortization is provided over the estimated useful lives of the capital assets on a straight-line basis using the following annual rates:

Office furniture, equipment and furnishings	15%
Computer equipment	25%

(d) Artworks

Artworks are not recorded as assets. Purchases of artworks are expensed in the period in which the items are acquired. Donated artworks are reported as revenue and expenses at appraised values at the date of acquisition.

Proceeds from the disposition of artworks can only be used to acquire other items to be added to the collection or for the direct care of existing artworks.

(e) Expenses

Grants are recorded as expenses when authorized by the Foundation's Members and when eligibility conditions for the grants have been satisfied.

Certain expenses, primarily for accommodation, manpower and other services, incurred in the administration of the Foundation by other Government of Alberta organizations, are not reflected in the statement of operations.

Note 2 Significant Accounting Policies and Reporting Practices (continued)

(f) Change in Accounting Policy

The Foundation no longer records artworks and collections. Accordingly in the comparative figures, these assets have been removed from the Statement of Financial Position. Artworks and collections both decreased by \$5,449,785 (April 1, 1998) and \$5,805,801 (April 1, 1999) respectively. In addition, the purchased and donated artworks that were previously recorded as capital acquisitions are now recorded as expenses in the Statement of Operations. Artist development program expenses increased by \$363,644 (1999 \$355,216) as a result of this change.

Note 3 Cash and Short-Term Investments

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed by Alberta Treasury with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high quality short-term and mid-term fixed income securities with a maximum term to maturity of five years. Interest is earned on the daily cash balance at the average rate of CCITF's earnings, which varies depending on prevailing market interest rates.

Short-term investments consists of deposits with life insurance companies that mature within one year.

	2000	1999
Cash	\$ 3,607,083	\$ 1,436,308
Short-term investments	500,000	600,000
	4,107,083	2,036,308
Less cash and short-term investments appropriated for non-current use	(166,746)	(866,746)
	<u>\$ 3,940,337</u>	<u>\$ 1,169,562</u>

Due to the short-term nature of these deposits and investments, the carrying value approximates fair value.

Note 4 Long-Term Investments

	Effective Interest Rate	2000		1999	
		Cost	Market	Cost	Market
Deposits with life insurance companies, maturing in one to three years ^(a)		\$ -	\$ -	\$ 500,000	\$ 500,000
Deposits with life insurance companies, maturing in eight years ^(a)	5.125%	300,000	300,000	300,000	300,000
		300,000	<u>\$ 300,000</u>	800,000	<u>\$ 800,000</u>
Cash and short-term investments appropriated for non-current use		166,746		866,746	
		<u>\$ 466,746</u>		<u>\$ 1,666,746</u>	

- (a) The deposits with life insurance companies can be realized prior to maturity dates only with the payment of penalties.

Note 5 Capital Assets

	2000			1999
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer equipment	\$57,977	\$ 57,000	\$ 977	\$ 5,646
Office furniture, equipment and furnishings	5,533	5,533	-	9,566
	<u>\$63,510</u>	<u>\$ 62,533</u>	<u>\$ 977</u>	<u>\$15,212</u>

Note 6 Artworks

The Alberta Foundation for the Arts actively collects visual artworks, which document the province's significant visual artistic achievement. The collection is accessible to the public and consists of paintings, sculptures, drawings, photographs, ceramics, glass and mixed media. At year end, the collection consisted of approximately 6,300 artworks with an approximate value of \$6,168,470. During the year, the Foundation purchased 144 paintings, sketches and sculptures by Alberta artists at a total cost of \$269,149 (1999 \$267,741); contributions to the collection included 108 paintings and prints, also by Alberta artists, with an appraised value of \$94,495 (1999 \$89,750). There were no disposals during the year (1999 \$2,275).

Note 7 General Reserve

The general reserve has been established by appropriation from the fund balance. The reserve was established for the purpose of retaining an ongoing funding capability. Currently, the reserve was utilized to fund the Alberta Library network. Transfers from the reserve to the operating fund require board approval.

Interest earned on the cash appropriated for the reserve is reported as operating revenue.

	<u>2000</u>	<u>1999</u>
Balance at beginning of year	\$ 1,666,746	\$ 2,866,746
Transferred to operations	<u>(1,200,000)</u>	<u>(1,200,000)</u>
Balance at end of year	<u>\$ 466,746</u>	<u>\$ 1,666,746</u>

Note 8 Commitments

At March 31, 2000, the Foundation had commitments in the amount of \$11,618,185 (1999 \$8,453,268) for grants approved but not expended, pending fulfillment of eligibility conditions.

Note 9 Budget

The budget was approved by the Board of Directors on March 5, 1999.

As a result of a change in accounting policy as described in Note 2(f), total budgeted net operating results will differ from amounts disclosed in the 1999-2000 Government and Lottery Fund Estimates.

	<u>1999 - 2000 Estimates</u>	<u>Adjustments</u>	<u>Reported Budget</u>
Revenues	\$ 21,509,000	\$ -	\$ 21,509,000
Expenses	22,144,000	273,000	22,417,000
Net Operating Results	\$ (635,000)	\$ (273,000)	\$ (908,000)
Capital Investment	\$ 273,000	\$ (273,000)	\$ -

Note 10 Expenses

Expenses are summarized by object as follows:

	<u>2000</u>		<u>1999</u>
	<u>Budget (Note 9)</u>	<u>Actual</u>	<u>Actual (Restated Note 2(f))</u>
Grants	\$ 21,402,000	\$ 20,407,698	\$ 16,500,792
Supplies and services	374,000	442,915	417,097
Supplies and services from Support Service			
Arrangements with Related Parties (a)	333,000	333,000	151,000
Acquisition of artworks	273,000	363,644	355,216
Other	-	77,318	18,516
Honoraria (Note 12)	30,000	21,093	22,557
Amortization	5,000	5,610	2,048
	<u>\$ 22,417,000</u>	<u>\$ 21,651,278</u>	<u>\$ 17,467,226</u>

- (a) The Foundation receives financial and administrative services from the Department of Community Development.

Note 11 Alberta Film Development Program

The Alberta Film Development Program was announced by the Minister of Community Development in October 1998. The program has a budget of \$15 million over three years. The program is specifically designed to support and assist Alberta filmmakers, artists and technicians.

Note 12 Honoraria

	2000			1999
	Benefits and			
	Honoraria ^(a)	Allowances ^(b)	Total	Total
Board ^(c) :				
Chair	\$ 3,959	\$ -	\$ 3,959	\$ 4,126
Other Members (8)	17,134	-	17,134	18,431

- (a) The Foundation has no employees. Staff of the Department of Community Development administer the Foundation. Disclosure of information on their salaries and benefits, a requirement under Treasury Directive 12/98, is included in the financial statements of the Department of Community Development.
- (b) No benefits were provided to Board members.
- (c) Members appointed to the Foundation are paid honoraria for attending Foundation meetings at rates set by Ministerial Order. They are also paid for sub-committee meetings, to attend out-of-town meetings and for attending to other Foundation duties.

Note 13 Related Party Transactions

During the year, the Foundation:

- (a) received accommodation, manpower, and other services from various Government of Alberta organizations at no charge. These services had an estimated value of \$695,000 (1999 \$706,000), and are not included in expenses. These costs are recorded by the organizations that paid the expenses on behalf of the Foundation;
- (b) paid the Alberta Sport, Recreation, Parks and Wildlife Foundation \$125,000 (1999 \$125,000) for staging cultural components at Alberta Games; and

Note 13 Related Party Transactions (continued)

- (c) paid \$26,451 (1999 \$19,580) for supplies and/or services to other Government of Alberta organizations.

Transactions with other related parties are disclosed in the statement of operations and in Note 10.

Note 14 Comparative Figures

Certain 1999 figures have been reclassified to conform to the 2000 presentation.

Note 15 Approval of Financial Statements

These financial statements were approved by the Board of Directors.

**The Alberta Historical Resources
Foundation**

Financial Statements

March 31, 2000

THE ALBERTA HISTORICAL RESOURCES FOUNDATION

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AUDITOR'S REPORT

To the Directors of The Alberta Historical Resources Foundation

I have audited the statement of financial position of The Alberta Historical Resources Foundation as at March 31, 2000 and the statements of operations and changes in financial position for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Foundation is required to follow the corporate government accounting policies and reporting practices established by Alberta Treasury, including the following policy that is an exception from generally accepted accounting principles. As disclosed in Note 11(a), certain accommodation, manpower and other costs incurred in the administration of the Foundation have not been included in the Foundation's expenses. These costs, estimated at \$108,000, are recorded by the Government of Alberta organizations that paid the costs on behalf of the Foundation.

In my opinion, except for the effects of the matter discussed in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Edmonton, Alberta
May 24, 2000

Peter Valentine FCA
Auditor General

THE ALBERTA HISTORICAL RESOURCES FOUNDATION

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2000

	<u>2000</u>	<u>1999</u> Restated Note 2(f)
<u>ASSETS</u>		
Current assets:		
Cash (Note 3)	\$ 3,337,103	\$ 3,298,938
Inventory	5,526	4,476
Accounts receivable	856	1,491
	<u>3,343,485</u>	<u>3,304,905</u>
Cash appropriated for non-current uses	50,000	225,000
Capital assets (Note 4)	<u>790</u>	<u>1,834</u>
	<u>\$ 3,394,275</u>	<u>\$ 3,531,739</u>
<u>LIABILITIES AND EQUITY</u>		
Current liabilities:		
Accounts payable and accrued liabilities	<u>\$ 60,636</u>	<u>\$ 67,457</u>
Equity:		
Fund balances:		
Unrestricted operating fund	3,254,825	2,830,198
Restricted funds (Note 6)	<u>28,814</u>	<u>434,084</u>
	<u>3,283,639</u>	<u>3,264,282</u>
Reserve (Note 7)	<u>50,000</u>	<u>200,000</u>
	<u>3,333,639</u>	<u>3,464,282</u>
	<u>\$ 3,394,275</u>	<u>\$ 3,531,739</u>

The accompanying notes are part of these financial statements.

THE ALBERTA HISTORICAL RESOURCES FOUNDATION

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2000

	2000			1999
	Operating Fund	Restricted Funds	Total Actual Budget (Note 8)	Total Actual
Revenues:				
Contributions from the Lottery Fund, a related party	\$ 5,913,000	\$ -	\$ 5,913,000	\$ 5,913,000
Interest	202,436	1,402	203,838	216,151
Other	4,274	-	4,274	53,341
	<u>6,119,710</u>	<u>1,402</u>	<u>6,121,112</u>	<u>6,182,492</u>
Expenses (Notes 9 and 11(a)):				
Support to Provincial heritage organizations:				
Alberta Museums Association	1,200,000	-	1,200,000	1,200,000
Archives Society of Alberta	100,000	-	100,000	100,000
Other	78,450	-	78,450	78,450
	<u>1,378,450</u>	<u>-</u>	<u>1,378,450</u>	<u>1,378,450</u>
Glenbow-Alberta Institute	2,563,000	-	2,563,000	2,563,000
Heritage preservation projects	1,026,413	-	1,026,413	1,034,388
Main Street program	655,738	-	655,738	659,021
Heritage awareness projects	520,648	-	520,648	621,249
Roger Soderstrom Fellowship	-	-	-	-
Administration	107,506	-	107,506	104,297
	<u>6,251,755</u>	<u>-</u>	<u>6,251,755</u>	<u>6,360,405</u>
Net operating results	(132,045)	1,402	(130,643)	<u>\$ (2,000)</u> (177,913)
Interfund transfers (Note 6(b))	406,672	(406,672)	-	-
Transfer from reserve	150,000	-	150,000	-
Changes in fund balances	424,627	(405,270)	19,357	(177,913)
Fund balances at beginning of year	<u>2,830,198</u>	<u>434,084</u>	<u>3,264,282</u>	<u>3,442,195</u>
Fund balances at end of year	<u>\$ 3,254,825</u>	<u>\$ 28,814</u>	<u>\$ 3,283,639</u>	<u>\$ 3,264,282</u>

THE ALBERTA HISTORICAL RESOURCES FOUNDATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 2000

	<u>2000</u>	<u>1999</u>
Operating transactions:		
Net operating results	\$ (130,643)	\$ (177,913)
Non-cash items:		
Amortization of capital assets	<u>1,044</u>	<u>2,091</u>
	(129,599)	(175,822)
Decrease (increase) in inventory	(1,050)	135
Decrease in accounts receivable	635	1,711
Increase (decrease) in accounts payable and accrued liabilities	(6,821)	55,681
Decrease in grants payable	<u>-</u>	<u>(38,815)</u>
Cash used for operating transactions	<u>(136,835)</u>	<u>(157,110)</u>
Investing transactions:		
Decrease in cash appropriated for non-current use	<u>175,000</u>	<u>-</u>
Cash provided by investing transactions	<u>175,000</u>	<u>-</u>
Increase (decrease) in cash	38,165	(157,110)
Cash at beginning of year	<u>3,298,938</u>	<u>3,456,048</u>
Cash at end of year	<u>\$ 3,337,103</u>	<u>\$ 3,298,938</u>

THE ALBERTA HISTORICAL RESOURCES FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2000

Note 1 Authority and Purpose

The Alberta Historical Resources Foundation (Foundation) operates under the authority of the Historical Resources Act, Chapter H-8, Revised Statutes of Alberta 1980.

The purpose of the Foundation is to assist in the preservation and interpretation of Alberta's heritage primarily through the encouragement and sponsorship of community heritage initiatives.

The Foundation, as a crown agency of the Province of Alberta, has a tax exempt status.

Note 2 Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

(a) Fund Accounting

Transactions are grouped, for reporting purposes, into funds in accordance with specified activities or objectives. These funds are described as follows:

- The unrestricted operating fund accounts for the revenues and expenses associated with the primary activities of the Foundation. Included in this fund are the revenues and expenses of the Main Street program.
- Restricted funds account for contributions received with imposed conditions on how the funds are to be used, interest earned and the expenses associated with the specified activities.

Note 2 Significant Accounting Policies and Reporting Practices (continued)

(b) Revenue Recognition

Operating grants and interest revenue are recognized in the period when receivable.

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value when it can reasonably be determined.

(c) Expenses

Certain expenses, primarily for accommodation, manpower and other services, incurred in the administration of the Foundation by other Government of Alberta organizations, are not reflected in the statement of operations.

(d) Capital Assets

Furniture and equipment are recorded at cost less an allowance for accumulated amortization. The assets are amortized at an annual rate of 15% per annum on a straight-line basis over the estimated useful lives of the assets.

(e) Historical Assets

The historical assets are not capitalized in the statement of financial position. Purchases of historical assets are expensed in the period in which the items are acquired. Contributions of historical assets are reported as revenue and expenses at their fair value. When fair value cannot be determined, the contribution is recognized at nominal value.

(f) Change in Accounting Policy

The Foundation no longer records historical assets. Accordingly, in the comparative figures, these assets have been removed from the Statement of Financial Position. As of April 1, 1998 and April 1, 1999 capital assets and equity decreased by \$1,718 respectively as a result of this change.

Note 3 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed by Alberta Treasury with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed income securities with a maximum term to maturity of five years. Interest is earned on the Foundation's daily cash balance at the average rate of CCITF's earnings, which varies depending on prevailing market interest rates.

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Note 4 Capital Assets

	2000		1999	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Furniture and equipment	\$ 59,855	\$ 59,065	\$ 790	\$ 1,834

Note 5 Historical Assets

The Foundation has a collection of historical assets which is comprised of paintings, sketches, photographs and books of historical interest to the Province of Alberta. During the year, the Foundation did not acquire or dispose of any historical assets.

Note 6 Restricted Funds

	2000	1999
Roger Soderstrom Fellowship fund ^(a)	\$ 28,814	\$ 27,412
Western Heritage Centre fund ^(b)	-	404,250
Capital projects fund ^(b)	-	2,422
	<u>\$ 28,814</u>	<u>\$ 434,084</u>

Note 6 Restricted Funds (continued)

- (a) The Roger Soderstrom Fellowship fund is for fellowships in historical resources preservation.
- (b) The Board has approved the transfer from the Western Heritage Centre Fund and Capital projects fund to the operating fund as the obligations for these projects have been fulfilled.

Note 7 Reserve

	2000	1999
Balance at beginning of year	\$ 200,000	\$ 200,000
Transfer to operating fund to finance Heritage Markers	(150,000)	-
	<u>\$ 50,000</u>	<u>\$ 200,000</u>

The reserve has been established from the operating fund for the purpose of retaining an ongoing funding capability. Transfers from the reserve to the operating fund require board approval.

Interest earned on the cash appropriated for the reserve is reported as operating revenue.

Note 8 Budget

The budget was approved by the Board of Directors on April 29, 1999. Total budgeted revenues and expenses agree to the 1999-2000 Government and Lottery Fund Estimates.

Note 9 Expenses by Object

Expenses are summarized by object as follows:

	2000	1999
Grants	\$ 3,320,715	\$ 3,454,684
Supplies and services	2,800,996	2,784,630
Supplies and services from support services arrangements with related parties ^(a)	129,000	119,000
Amortization	1,044	2,091
	<u>\$ 6,251,755</u>	<u>\$ 6,360,405</u>

^(a) The Foundation receives financial and administrative services from the Department of Community Development.

Note 10 Honoraria

	2000		1999
	Benefits and		
	Honoraria ^(a)	Allowances ^(b)	Total
Board ^(c) :			
Chair	\$ 3,436	\$ -	\$ 3,436
Other members (9)	17,175	-	17,175
			15,545

^(a) The Foundation has no employees. Staff of the Department of Community Development administer the Foundation. Disclosure of information on their salaries and benefits, a requirement under Treasury Directive 12/98, is included in the financial statements of the Department of Community Development.

^(b) No benefits were provided to Board members.

^(c) Members appointed to the Foundation are paid for attending Foundation meetings at rates set by Ministerial Order. They are also paid for sub-committee meetings, out-of-town meetings and for attending to other Foundation duties.

Note 11 Related Party Transactions

During the year, the Foundation:

- (a) received accommodation, manpower and other services from various Government of Alberta organizations at no charge. These services had an estimated value of \$108,000 (1999 \$107,000) and are not included in expenses. These costs are recorded by the organizations that paid the expenses on behalf of the Foundation;
- (b) paid an operating grant of \$25,000 (1999 \$25,000) to The Government House Foundation; and
- (c) paid \$1,275 (1999 \$1,641) for supplies and services to various Government of Alberta organizations.

Transactions with other related parties are disclosed in the statement of operations and in Note 9.

Note 12 Commitments

At the year-end, the Foundation had the following grant commitments:

	<u>2000</u>	<u>1999</u>
Heritage preservation ^(a)	\$ 1,356,647	\$ 1,234,315
Heritage awareness ^(a)		
1999 - 2000	-	684,583
2000 - 2001	774,559	45,000
2001 - 2002	84,000	30,000
Main Street program ^(b)		
1999 - 2000	-	378,000
2000 - 2001	394,333	115,000
2001 - 2002	270,000	-
2002 - 2003	105,000	-
Provincial Heritage Organizations ^(b)		
2000 - 2001	3,873,000	-
2001 - 2002	2,563,000	-
Administration		
2000 - 2001	<u>8,124</u>	<u>-</u>
	<u>\$ 9,428,663</u>	<u>\$ 2,486,898</u>

^(a) These commitments are for grants approved as at March 31, 2000 but not disbursed because certain conditions were still to be met by applicants.

^(b) These are contractual commitments to pay organizations in the periods indicated, subject to satisfactory progress of the projects.

Note 13 Comparative Figures

Certain 1999 figures have been reclassified to conform to the 2000 presentation.

Note 14 Approval of Financial Statements

These financial statements were approved by the Board of Directors.

**Alberta Sport, Recreation, Parks
and Wildlife Foundation**

Financial Statements

March 31, 2000

ALBERTA SPORT, RECREATION, PARKS
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AUDITOR'S REPORT

To the Members of Alberta Sport, Recreation, Parks and Wildlife Foundation

I have audited the statement of financial position of Alberta Sport, Recreation, Parks and Wildlife Foundation as at March 31, 2000 and the statement of operations, and statement of changes in financial position for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Foundation is required to follow the corporate government accounting policies and reporting practices established by Alberta Treasury, including the following policy that is an exception from generally accepted accounting principles. As disclosed in Note 16(a), certain accommodation, manpower and other costs incurred in the administration of the Foundation have not been included in expenses. These costs, estimated at \$922,000, are recorded by the Government of Alberta organizations that paid the costs on behalf of the Foundation.

In my opinion, except for the effects of the matter discussed in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peter Valentine FCA
Auditor General

Edmonton, Alberta
May 24, 2000

ALBERTA SPORT, RECREATION, PARKS AND WILDLIFE FOUNDATION

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2000

	<u>2000</u>	<u>1999</u> (Restated Note 6 and 2(g))
<u>ASSETS</u>		
Current:		
Cash (Note 3)	\$ 2,674,785	\$ 4,118,799
Accounts receivable	199,577	134,712
Prepaid expenses and inventory	33,233	15,666
	<u>2,907,595</u>	<u>4,269,177</u>
Cash appropriated for non-current use (Note 3)	536,751	1,373,751
Capital assets (Note 4)	<u>2,176,386</u>	<u>2,076,363</u>
	<u>\$ 5,620,732</u>	<u>\$ 7,719,291</u>
<u>LIABILITIES AND EQUITY</u>		
Current:		
Grants and accounts payable	\$ 504,385	\$ 656,613
Funds held on behalf of others	3,300	1,198,748
	<u>507,685</u>	<u>1,855,361</u>
Equity:		
Fund balances:		
Operating	647,587	278,978
Restricted (Note 7)	3,524,539	4,211,201
Endowment	404,170	-
	<u>4,576,296</u>	<u>4,490,179</u>
Reserve (Note 8)	<u>536,751</u>	<u>1,373,751</u>
	<u>\$ 5,620,732</u>	<u>\$ 7,719,291</u>
Commitments (Note 15)		

The accompanying notes are part of these financial statements.

ALBERTA SPORT, RECREATION, PARKS AND WILDLIFE FOUNDATION

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2000

	2000			1999	
	Operating Fund	Restricted Fund	Endowment Fund	Total Actual	Total Actual
				Budget	(Restated Note 6)
Revenues: (Note 9)				(Note 13)	
Contributions:					
Lottery Fund, a related party	\$ 14,885,000	\$ -	\$ -	\$ 14,885,000	\$ 14,885,000
Donations	785,402	465,911	206,260	1,457,573	1,128,302
Alberta Foundation for the Arts, a related party	125,000	-	-	125,000	125,000
Percy Page Centre sales (Note 10)	487,240	-	-	487,240	544,547
Investment income	126,343	119,522	-	245,865	252,107
Registration fees and charges	127,676	-	-	127,676	113,767
Miscellaneous revenue	87,474	5,194	-	92,668	-
Refunds of expenses	38,388	-	-	38,388	-
	<u>16,662,523</u>	<u>590,627</u>	<u>206,260</u>	<u>17,459,410</u>	<u>17,048,723</u>
Expenses (Notes 11 and 16(a)):					
Provincial programs	8,771,136	86,848	-	8,857,984	9,931,378
Local and regional development program	3,119,059	40,000	-	3,159,059	3,236,404
Alberta and interprovincial games	2,013,440	134,922	-	2,148,362	1,586,828
Municipal recreation/tourism areas program	1,518,000	-	-	1,518,000	1,544,800
Active lifestyles	1,245,605	-	-	1,245,605	1,076,759
Percy Page Centre (Note 10)	476,937	-	-	476,937	528,141
Parks and wildlife ventures	114,950	279,781	-	394,731	301,095
Administration	325,400	-	-	325,400	373,506
Other initiatives	84,215	-	-	84,215	141,670
	<u>17,668,742</u>	<u>541,551</u>	<u>-</u>	<u>18,210,293</u>	<u>18,720,581</u>
Net Operating Results	(1,006,219)	49,076	206,260	(750,883)	(1,671,858)
Interfund transfers (Note 12)	537,828	(735,738)	197,910	-	-
Transfer from reserve (Note 8)	837,000	-	-	837,000	1,668,000
Changes in fund balances	368,609	(686,662)	404,170	86,117	(3,858)
Fund balances at beginning of year as restated (Note 6 and 2(g))	278,978	4,211,201	-	4,490,179	4,494,037
Fund balances at end of year	<u>\$ 647,587</u>	<u>\$ 3,524,539</u>	<u>\$ 404,170</u>	<u>\$ 4,576,296</u>	<u>\$ 4,490,179</u>

ALBERTA SPORT, RECREATION, PARKS AND WILDLIFE FOUNDATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 2000

	<u>2000</u>	<u>1999</u> (Restated Note 6 and 2(g))
Operating transactions:		
Net Operating Results	\$ (750,883)	\$ (1,671,858)
Non-cash items		
Amortization	<u>28,546</u>	<u>33,949</u>
	(722,337)	(1,637,909)
Increase in accounts receivable	(64,865)	(8,109)
Decrease (increase) in prepaid expenses and inventory	(17,567)	135,942
Increase (decrease) in grants and accounts payable	(152,228)	263,531
Increase (decrease) in funds held on behalf of others	<u>(1,195,448)</u>	<u>38,336</u>
Cash used by operating transactions	<u>(2,152,445)</u>	<u>(1,208,209)</u>
Investing transactions:		
Decrease in cash appropriated for non-current use	837,000	1,668,000
Acquisition of capital assets:		
By donation	(114,000)	-
By purchase	<u>(14,569)</u>	<u>(46,289)</u>
Cash provided by investing transactions	<u>708,431</u>	<u>1,621,711</u>
Net cash provided (used)	(1,444,014)	413,502
Cash at beginning of year	<u>4,118,799</u>	<u>3,705,297</u>
Cash at end of year	<u><u>\$ 2,674,785</u></u>	<u><u>\$ 4,118,799</u></u>

ALBERTA SPORT, RECREATION, PARKS AND WILDLIFE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2000

Note 1 Authority and Purpose

The Alberta Sport, Recreation, Parks and Wildlife Foundation (Foundation) operates under the authority of the Alberta Sport, Recreation, Parks and Wildlife Foundation Act, Chapter A-37.6, Statutes of Alberta 1994, as a Crown corporation for the purpose of enhancement of sport, recreation, parks and wildlife programs for all Albertans. The Foundation is not taxable under the Income Tax Act of Canada.

Note 2 Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

(a) Fund Accounting

Transactions are grouped, for accounting and reporting purposes, into funds in accordance with specified activities or objectives. These funds are described as follows:

- The operating fund accounts for revenues and expenses associated with the primary activities of the Foundation.
- The restricted fund accounts for non-government contributions received for which donors have specified the purpose, related interest earned, related expenses incurred and funds restricted by the Board of Directors.

- The endowment fund accounts for contributions received under various agreements with sponsors and/or matching funds provided by the Foundation. Interest earned on the existing endowments can only be used to fund various sport programs, and are therefore recorded as part of the restricted fund. Interest on the donor's portion is recorded as part of the restricted fund operations. Interest on the Foundation's contributions to the endowment is transferred from the operating fund to the restricted fund. The principal must remain intact.

(b) Revenue and Other Contributions

Revenue for provision of goods and services is recognized in the period in which the goods are provided or the services rendered.

Unrestricted contributions are recognized as revenue in the period receivable.

Restricted contributions and interest income that is restricted, are recognized as revenue of the restricted fund when receivable.

Cash donations are reported when received. Donations of materials and services are recorded at fair value, provided such materials and services would be purchased and paid for by the Foundation if not received as donations.

(c) Expenses

Certain expenses, primarily for accommodation, manpower and other services, incurred in the administration of the Foundation by other Government of Alberta organizations, are not reflected in the statement of operations.

(d) Grants Payable

Grants payable are recorded only when all the conditions required to qualify for the grants have been met by the grant recipients.

Capital assets acquired by the Foundation are recorded at cost. For capital assets donated to the Foundation, cost is determined as the fair value at date of donation. Artworks are not recorded as assets. Purchases of artworks are expensed in the period in which the items are acquired. Donated artworks are reported as revenue and expenses at appraised values at the date of acquisition. Land is not amortized. Capital assets are shown net of amortization, which is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

Equipment	5 years
Leasehold improvements	5 years
Buildings	40 years

(f) Fair Value

The fair value of cash, accounts receivable, grants and accounts payable and funds held on behalf of others are estimated to approximate their carrying value due to their short-term nature.

(g) Change in Accounting Policy

The Foundation no longer records artworks. Accordingly, in the comparative figures, these assets have been removed from the Statement of Financial Position. As of April 1, 1998 and April 1, 1999 capital assets and equity decreased by \$23,046 respectively as a result of this change.

Note 3 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed by Alberta Treasury with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed income securities with a maximum term to maturity of five years. Interest is earned on the Foundation's daily cash balance at the average rate of CCITF's earnings, which varies depending on prevailing market interest rates.

Due to the short-term nature of these deposits, the carrying value approximates fair value.

	<u>Cost</u>	<u>Amortization</u>	<u>Value</u>	<u>Value</u>
				(Restated Note 6 and 2(g))
For administrative use:				
Equipment	\$ 122,806	\$ 120,436	\$ 2,370	\$ 24,290
Leasehold improvements	19,642	19,642	-	827
	<u>142,448</u>	<u>140,078</u>	<u>2,370</u>	<u>25,117</u>
Land and building for program use:				
Land, use restricted by donors	1,765,199	-	1,765,199	1,651,199
Buildings, use restricted by donor	244,234	16,717	227,517	218,747
Land, unrestricted	181,300	-	181,300	181,300
	<u>2,190,733</u>	<u>16,717</u>	<u>2,174,016</u>	<u>2,051,246</u>
	<u>\$ 2,333,181</u>	<u>\$ 156,795</u>	<u>\$ 2,176,386</u>	<u>\$ 2,076,363</u>

Note 5 Artworks

The Alberta Sport, Recreation, Parks and Wildlife Foundation has a collection of artworks consisting of a waterfowl collection, and several prints. During the year the Foundation did not acquire or dispose of any artworks.

Note 6 Correction of Error

The comparative figures include land that was not previously recorded, removes land that had been incorrectly capitalized and includes equipment that had been incorrectly expensed. This correction has the effect on the comparative figures of increasing capital assets and equity by \$248,989 and increasing 1999 parks and wildlife ventures expenses by \$8,711.

	2000	1999 (Restated Note 6 and 2(g))
Investment in land and building(a)	\$ 2,009,432	\$ 1,869,946
Externally restricted funds	1,463,443	1,406,393
Internally restricted funds	51,664	934,862
	<u>\$ 3,524,539</u>	<u>\$ 4,211,201</u>

(a) The land and building are governed by restrictions that require the Foundation to use these assets for its programs.

Note 8 Reserve

	2000	1999
Balance at beginning of year	\$ 1,373,751	\$ 3,041,751
Transfers to operating fund to finance:		
The Municipal Recreation / Tourism Areas program	(837,000)	(1,368,000)
Alberta Sport Hall of Fame	-	(300,000)
	<u>\$ 536,751</u>	<u>\$ 1,373,751</u>

The reserve has been established by appropriation from the operating fund balance. The reserve was established for the purpose of retaining an ongoing funding capability. Currently, the reserve is being utilized to fund the Municipal Recreation / Tourism Areas program. Transfers from the reserve to the operating fund require Treasury approval. These reserves are being depleted in order to fund the Municipal Recreation / Tourism Areas program on direction from the Ministerial level.

Interest earned on the cash appropriated for the reserve is reported as operating revenue.

	2000		1999
	Budget	Actual	Actual
Internal government transfers	\$ 15,010,000	\$ 15,010,000	\$ 15,010,000
Donations	2,275,000	1,457,573	1,128,302
Other	695,000	618,296	544,547
Investment income	263,000	245,865	252,107
Premiums, fees and licences	110,000	127,676	113,767
	<u>\$ 18,353,000</u>	<u>\$ 17,459,410</u>	<u>\$ 17,048,723</u>

Note 10 Percy Page Centre

The Foundation operates the Percy Page Centre, Edmonton, to provide accommodation and office services to non-profit organizations. These organizations are charged for their use of office equipment, supplies and print shop facilities.

Note 11 Expenses

Expenses are summarized by object as follows:

	2000		1999
	Budget	Actual	Actual
			(Restated Note 6)
Grants	\$ 16,117,500	\$ 14,746,619	\$ 15,286,397
Supplies and services	1,997,500	2,257,257	2,287,303
Supplies and services from Support Service arrangements with related parties ^(a)	1,026,000	1,148,000	791,000
Amortization	29,000	28,546	33,949
Honoraria (Note 14)	20,000	18,806	25,130
Other	-	11,065	23,902
Salaries, wages and employee benefits	-	-	272,900
	<u>\$ 19,190,000</u>	<u>\$ 18,210,293</u>	<u>\$ 18,720,581</u>

^(a) The Foundation receives financial and administrative services from the Department of Community Development.

commitments made by the Foundation pursuant to its agreements with the endowment fund donors to provide contributions towards the principal of the Endowment Fund. The donor agreements stipulate that the Foundation must contribute funds to the Endowment Fund and use the interest earnings to support various sport programs. Accordingly, the Foundation has transferred the required amount of interest earnings on these funds from the Operating Fund to the Restricted Fund as part of its commitment.

The transfer from the Restricted Fund to the Operating Fund is the result of the Board of Directors approving the removal of restrictions placed on previously internally restricted funds.

The Restricted Fund consists of \$119,522 of externally restricted interest earnings and \$12,209 of interest earned on internal funds transferred to the restricted fund as required by the donor agreements.

The Endowment Fund consists of \$206,260 of external contributions and \$197,910 of internal funds transferred to the Endowment Fund as required by the donor agreements.

Note 13 Budget

The analysis of the total budget between the operating and restricted funds is as follows:

	Operating Fund	Restricted Fund	Total
Revenues	\$ 17,766,000	\$ 587,000	\$ 18,353,000
Expenses	(18,810,000)	(380,000)	(19,190,000)
Net operating results	<u>\$ (1,044,000)</u>	<u>\$ 207,000</u>	<u>\$ (837,000)</u>

The detailed budget reported on the statement of operations and the above analysis was approved by the Board of Directors on March 26, 1999. Total budgeted revenues and expenses agree to the 1999-2000 Government and Lottery Fund Estimates.

	<u>Honoraria^(a)</u>	<u>and Allowances^(b)</u>	<u>Total</u>	<u>Total</u>
Board: ^(c)				
Chair	\$ 2,360	-	\$2,360	\$6,328
Other members (9)	16,446	-	16,446	18,802

(a) The Foundation has no employees. Staff of the Department of Community Development administer the Foundation. Disclosure of information on their salaries and benefits, a requirement under Treasury Directive 12/98, is included in the financial statements of the Department of Community Development.

(b) No benefits were provided to board members.

(c) Members appointed to the Foundation are paid honoraria for attending Foundation meetings at rates set by Ministerial Order. They are also paid for sub-committee meetings, to attend out-of-town meetings and for attending to other Foundation duties.

Note 15 Commitments

At March 31, 2000, the Foundation had commitments under various grant programs and other agreements amounting to \$1,880,146 (1999 \$1,301,538). Future payments required by these agreements are as follows:

	<u>2000</u>	<u>1999</u>
1999-2000	\$ -	\$ 579,351
2000-2001	1,177,049	517,549
2001-2002	272,720	77,720
2002-2003	303,459	63,459
2003-2004	63,459	63,459
2004-2005	63,459	-
	<u>\$ 1,880,146</u>	<u>\$ 1,301,538</u>

- (a) received accommodation, manpower and other services from various Government of Alberta organizations at no charge. These services had an estimated value of \$922,000 (1999 \$1,277,000), and are not included in expenses. These costs are recorded by the organizations that paid the expenses on behalf of the Foundation;
- (b) paid \$40,000 (1999 \$65,000) to The Wild Rose Foundation for the Make Contact program and Leaders in Action program; and
- (c) paid \$12,723 (1999 \$17,129) for supplies and services to various Government of Alberta organizations.

Transactions with other related parties are disclosed in the statement of operations and in Note 11.

Note 17 Comparative Figures

Certain 1999 figures have been reclassified to conform to the 2000 presentation.

Note 18 Approval of Financial Statements

These financial statements were approved by the Board of Directors.

**The Government House
Foundation**

Financial Statements

March 31, 2000

THE GOVERNMENT HOUSE FOUNDATION

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MARCH 31, 2000

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AUDITOR'S REPORT

To the Directors of The Government House Foundation

I have audited the statement of financial position of The Government House Foundation as at March 31, 2000, and the statement of operations, and the statement of changes in financial position for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Foundation is required to follow the corporate government accounting policies and reporting practices established by Alberta Treasury, including the following policy that is an exception from generally accepted accounting principles. As disclosed in Note 6(a) and Note 7, certain manpower, accommodation and other costs incurred in the operations of the Foundation have not been included in expenses. These costs, estimated at \$11,200 are recorded by the Government of Alberta and other organizations that paid the costs on behalf of the Foundation.

In my opinion, except for the effects of the matter discussed in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Edmonton, Alberta
May 24, 2000

Peter Valentine FCA
Auditor General

THE GOVERNMENT HOUSE FOUNDATION

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2000

	<u>2000</u>	<u>1999</u> (Restated Note 2(d))
<u>ASSETS</u>		
Cash (Note 3)	\$ 93,290	\$ 77,751
Accounts receivable	<u>12</u>	<u>17</u>
	<u>\$ 93,302</u>	<u>\$ 77,768</u>
<u>LIABILITIES AND EQUITY</u>		
Liabilities:		
Accounts payable and accrued liabilities	\$ 420	\$ 1,192
Equity:		
Fund balance	<u>92,882</u>	<u>76,576</u>
	<u>\$ 93,302</u>	<u>\$ 77,768</u>

The accompanying notes are part of these financial statements.

THE GOVERNMENT HOUSE FOUNDATION

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2000

	<u>2000</u>		<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	(Note 5)		(Restated Note 2 (d))
Revenues:			
Grant from The Alberta Historical Resources Foundation, a related party	\$ 25,000	\$ 25,000	\$ 25,000
Interest	2,000	4,433	2,966
Donations of artworks and collections	<u>-</u>	<u>1,434</u>	<u>4,125</u>
	<u>27,000</u>	<u>30,867</u>	<u>32,091</u>
Expenses:			
Administration	6,000	5,205	5,609
Collection Acquisitions	35,000	4,834	5,225
Board Expenses	2,000	2,816	2,223
Insurance	2,000	1,706	1,726
Conservation of artworks and collections	<u>3,000</u>	<u>-</u>	<u>4,166</u>
	<u>48,000</u>	<u>14,561</u>	<u>18,949</u>
Net operating results	<u>\$ (21,000)</u>	16,306	13,142
Fund balance at beginning of year		<u>76,576</u>	<u>63,434</u>
Fund balance at end of year		<u>\$ 92,882</u>	<u>\$ 76,576</u>

THE GOVERNMENT HOUSE FOUNDATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 2000

	<u>2000</u> <u>Actual</u>	<u>1999</u> <u>Actual</u> (Restated Note 2 (d))
Operating Transactions:		
Net operating results	\$ 16,306	\$ 13,142
Decrease in accounts receivable	5	93
Increase (decrease) in accounts payable and accrued liabilities	<u>(772)</u>	<u>1,192</u>
Cash provided by operating transactions	15,539	14,427
Cash at beginning of year	<u>77,751</u>	<u>63,324</u>
Cash at end of year	<u><u>\$ 93,290</u></u>	<u><u>\$ 77,751</u></u>

THE GOVERNMENT HOUSE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2000

Note 1 Authority and Purpose

The Government House Foundation (Foundation) operates as a non-profit entity under the authority of the Government House Act, Chapter G-7, Revised Statutes of Alberta 1980.

The purpose of the Foundation is:

- to advise the Minister on the preservation of Government House as an historic site and building;
- to inform and stimulate the interest of the public in the historical and architectural development of Government House; and
- to solicit and receive, by gift, bequest, device, transfer or otherwise any personal property for use or display in Government House.

The Foundation is a crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

Note 2 Significant Accounting Policies and Reporting Practices (continued)

(a) Revenue Recognition

Operating grants are recognized in the period when receivable.

(b) Expenses

Certain expenses, primarily for accommodation, manpower, and other services, incurred in the administration of the Foundation by other Government of Alberta organizations, are not reflected in the statement of operations.

(c) Artworks and Collections

Artworks and collections are not recorded as assets. Purchases of artworks and collections are expensed in the period in which the items are acquired. Donated artworks and collections are reported as revenue and expenses at appraised values at the date of acquisition.

Proceeds from the disposition of artworks and collections can only be used to acquire other items to be added to the artworks and collections or for the direct care of existing artworks and collections.

(d) Change in accounting policy

The Foundation no longer records artworks and collections. Accordingly in the comparative figures, these assets have been removed from the Statement of Financial Position. Artworks and collections, and equity in artworks and collections both decreased by an amount of \$809,475 (April 1, 1998) and \$814,700 (April 1, 1999) respectively. In addition, the purchased and donated artworks that were previously recorded as capital acquisitions are now recorded as expenses in the Statement of Operations. Expenses increased by \$4,834 (1999 \$5,225), as a result of this change.

Note 3 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. The CCITF is managed by Alberta Treasury with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed income securities with a maximum term to maturity of five years. Interest is earned on the Foundation's daily cash balance at the average rate of the CCITF earnings, which varies depending on prevailing market interest rates.

Note 3 Cash (continued)

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Note 4 Artworks and Collections

The Government House Foundation actively collects various significant items which pertain to the history of Government House. The collection is accessible to the public and consists of paintings, drawings, prints, sculptures, furnishings, books and silverware, and is used or displayed in Government House. At year end, the collection consisted of approximately 225 pieces of artworks and other items, with an approximate value of \$819,534. During the year, the Foundation purchased one item of artwork at a total cost of \$3,400 (1999 \$1,100). Contributions to the collections included four items with an appraised value of \$1,434 (1999 \$4,125). There were no disposals during the year.

Note 5 Budget

The budget was approved by the Minister of Community Development on February 19, 1999.

As a result of a change in accounting policy as described in Note 2 (d), total budgeted net operating results will differ from amounts disclosed in the 1999 - 2000 Government and Lottery Fund Estimates.

	<u>1999 - 2000 Estimates</u>	<u>Adjustments</u>	<u>Reported Budget</u>
Revenues	<u>\$ 27,000</u>	<u>\$ -</u>	<u>\$ 27,000</u>
Expenses	<u>13,000</u>	<u>35,000</u>	<u>48,000</u>
Net Operating Results	<u>\$ 14,000</u>	<u>\$ (35,000)</u>	<u>\$ (21,000)</u>
Capital Investment	<u>\$ 35,000</u>	<u>\$ (35,000)</u>	<u>\$ -</u>

Note 6 Related Party Transactions

During the year, the Foundation:

- a) received accommodation, manpower, and other services from various Government of Alberta organizations at no charge. These services had an estimated value of \$4,700 (1999 \$5,400), and are not included in expenses. These costs are recorded by the organizations that paid the expenses on behalf of the Foundation; and
- b) paid Alberta Risk Management Fund \$1,706 (1999 \$1,726), for insurance of artworks and collections.

Transactions with other related parties are disclosed in the Statement of Operations.

Note 7 Excluded Costs

In addition to Note 6(a), certain costs, estimated to be approximately \$6,500 (1999 \$3,200), incurred in the audit of the Foundation, have not been included in the Foundation's expenses. These costs are recorded by the organizations that paid the expenses on behalf of the Foundation.

Note 8 Salaries and Benefits

The Foundation has no salaries or benefits to report under Treasury Board Directive 12 / 98 because:

- a) it did not pay honoraria to its directors, and;
- b) it has no employees.

Note 9 Approval of Financial Statements

These financial statements were approved by the Board of Directors.

The Wild Rose Foundation

Financial Statements

March 31, 2000

THE WILD ROSE FOUNDATION

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MARCH 31, 2000

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AUDITOR'S REPORT

To the Members of The Wild Rose Foundation

I have audited the statement of financial position of The Wild Rose Foundation as at March 31, 2000 and the statement of operations, and the statement of changes in financial position for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Foundation is required to follow the corporate government accounting policies and reporting practices established by Alberta Treasury, including the following policy that is an exception from generally accepted accounting principles. As disclosed in Note 10(a), certain accommodation, manpower and other costs incurred in the administration of the Foundation have not been included in expenses. These costs, estimated at \$64,000, are recorded by the Government of Alberta organizations that paid the costs on behalf of the Foundation.

In my opinion, except for the effects of the matter discussed in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Edmonton, Alberta
May 24, 2000

Leto Valentine FCA
Auditor General

THE WILD ROSE FOUNDATION
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2000

	<u>2000</u>	<u>1999</u> (Restated Note 2(e))
<u>ASSETS</u>		
Current assets:		
Cash (Note 3)	\$ 3,139,787	\$ 1,899,780
Accounts receivable	909	10,764
Prepaid expenses	<u>1,000</u>	<u>-</u>
	3,141,696	1,910,544
Investment (Note 3)	6,500,000	6,500,000
Capital assets (Note 4)	<u>6,492</u>	<u>9,947</u>
	<u>\$ 9,648,188</u>	<u>\$ 8,420,491</u>
<u>LIABILITIES AND EQUITY</u>		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 181,060	\$ 143,044
Grants payable	1,411,702	266,000
Unearned Revenue	<u>6,689</u>	<u>1,869</u>
	1,599,451	410,913
Equity:		
Endowment fund - internally restricted (Note 5)	6,500,000	6,500,000
Operating fund	<u>1,548,737</u>	<u>1,509,578</u>
	<u>8,048,737</u>	<u>8,009,578</u>
	<u>\$ 9,648,188</u>	<u>\$ 8,420,491</u>

The accompanying notes are part of these financial statements.

THE WILD ROSE FOUNDATION

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2000

	<u>2000</u>		<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	(Note 8)		(Restated Note 2(e))
Revenues: (Note 6)			
Contributions from the Lottery Fund, a related party	\$ 6,600,000	\$ 6,600,000	\$ 6,600,000
Interest	475,000	500,784	514,570
Vitalize conference for volunteers	150,000	243,990	97,364
Other initiatives	240,000	76,454	83,007
International Association for Volunteer Effort conference	<u>-</u>	<u>-</u>	<u>990,929</u>
	<u>7,465,000</u>	<u>7,421,228</u>	<u>8,285,870</u>
Expenses (Note 7 and 10(a)):			
Support to Alberta non-profit organizations	4,587,000	4,571,382	4,623,166
International development program	1,710,000	1,663,112	1,496,651
Vitalize conference for volunteers	577,000	527,735	208,117
Other initiatives	340,000	363,476	471,924
Administration	251,000	256,364	413,589
International Association for Volunteer Effort conference	<u>-</u>	<u>-</u>	<u>1,316,081</u>
	<u>7,465,000</u>	<u>7,382,069</u>	<u>8,529,528</u>
Net operating results	<u>\$ -</u>	39,159	(243,658)
Operating fund balance at beginning of year		<u>1,509,578</u>	<u>1,753,236</u>
Operating fund balance at end of year		<u>\$ 1,548,737</u>	<u>\$ 1,509,578</u>

THE WILD ROSE FOUNDATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 2000

	<u>2000</u>	<u>1999</u> (Restated Note 2(e))
Operating transactions:		
Net operating results	\$ 39,159	\$ (243,658)
Non-cash items		
Amortization of capital assets	<u>3,455</u>	<u>4,817</u>
	42,614	(238,841)
Decrease (increase) in accounts receivable	9,855	(5,691)
Increase in prepaid expenses	(1,000)	-
Increase in accounts payable and accrued liabilities	38,016	60,930
Increase in grants payable	1,145,702	251,000
Increase (decrease) in unearned revenue	<u>4,820</u>	<u>(197,946)</u>
Cash provided by (used for) operating transactions	<u>1,240,007</u>	<u>(130,548)</u>
Investing activities:		
Purchases of capital assets	<u>-</u>	<u>(5,582)</u>
Cash used for investing activities	<u>-</u>	<u>(5,582)</u>
Increase (decrease) in cash	1,240,007	(136,130)
Cash at beginning of year	<u>1,899,780</u>	<u>2,035,910</u>
Cash at end of year	<u>\$ 3,139,787</u>	<u>\$ 1,899,780</u>

THE WILD ROSE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2000

Note 1 Authority and Purpose

The Wild Rose Foundation (Foundation) operates under the authority of the Wild Rose Foundation Act, Chapter W-7.8, Statutes of Alberta 1984, as amended.

The purposes of the Foundation are:

- (a) to provide funding to volunteer non-profit organizations that provide valuable services to Albertans;
- (b) to foster or promote the use of volunteers or to assist those who volunteer or use the services of volunteers in Alberta; and
- (c) to foster or promote charitable, philanthropic, humanitarian, or public spirited acts or to assist those who perform them.

The Foundation is a crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 Significant Accounting Policies

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

(a) Revenue

Revenue for provision of goods and services is recognized in the period in which the goods are provided or the services rendered.

Cash donations are reported when received. Donations of materials and services are recorded at fair value, provided such materials and services would be purchased and paid for by the Foundation if not received as donations.

Note 2 Significant Accounting Policies (Continued)

(b) Grants

Liabilities are recorded for grants payable only when all conditions required to qualify for the grants have been met by the grant recipients.

The recovery of grants made in prior years is recorded as revenue in the year that the Foundation determines that a portion of grants previously made will be recovered.

(c) Capital Assets

Capital assets are recorded at cost less accumulated amortization. Amortization is provided over the estimated useful lives of the capital assets on a straight-line basis using the following annual rates:

Furniture and equipment	- 15%
Computer equipment	- 40%

(d) Expenses

Certain expenses, primarily for accommodation, manpower and other services, incurred in the administration of the Foundation by other Government of Alberta organizations, are not reflected in the statement of operations.

(e) Change in accounting policy

The Foundation has changed the way it accounted for its prior year participation in multi-employer pension plans to a defined contribution basis. This change in accounting policy has been applied retroactively with restatement of comparative amounts. As a result of this change, the operating fund balance as of April 1, 1998, has been increased by \$25,149. As at March 31, 1999, pension liabilities decreased and operating fund balance increased by \$16,102. Provision for pension liability included in administration expenses increased by \$9,047 for the year ended March 31, 1999 as a result of this change.

Note 3 Cash and Investment

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed by Alberta Treasury with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed income securities with a maximum term to maturity of five years. Interest is earned on the Foundation's daily cash balance at the average rate of CCITF's earnings, which varies depending on prevailing market interest rates.

Investment also consists of deposits in the CCITF. It represents deposits equivalent to the endowment fund balance. These deposits are restricted in accordance with the terms of the endowment.

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Note 4 Capital Assets

	2000		1999
	Cost	Accumulated Amortization	Net Book Value
Furniture and equipment	\$ 10,582	\$ 4,090	\$ 6,492
Computer equipment	18,274	18,274	-
	<u>\$ 28,856</u>	<u>\$ 22,364</u>	<u>\$ 6,492</u>
			<u>\$ 9,947</u>

Note 5 Endowment Fund – Internally Restricted

In 1985, the members of the Foundation directed that the initial contribution from lottery funds amounting to \$4,500,000 be placed in an endowment fund so that the funds are not available for use in its operations. In 1993, a further \$2,000,000 was transferred from the operating fund balance to the endowment fund. The purpose of the fund is to earn income and to retain an ongoing funding capability.

Interest earned on the endowment fund is reported as operating revenue.

Note 6 Revenues by Type

Revenues are summarized by type as follows:

	2000		1999
	Budget	Actual	Actual
Internal Government Transfers	\$ 6,640,000	\$ 6,640,000	\$ 6,665,000
Investment Income	475,000	500,784	514,570
Premiums, Fees and Licences	150,000	119,642	454,508
Other	100,000	94,501	596,792
Donations	100,000	66,301	55,000
	<u>\$ 7,465,000</u>	<u>\$ 7,421,228</u>	<u>\$ 8,285,870</u>

Note 7 Expenses by Object

	2000					1999
Program	Grants	Supplies and Services	Support Service Arrangement(f)	Amortization	Total	Total (Restated Note 2(e))
Support to Alberta non - profit organizations (a)	\$ 4,411,000	\$ 16,787	\$ 143,595	\$ -	\$ 4,571,382	\$ 4,623,166
International Development program (b)	1,472,400	88,757	101,955	-	1,663,112	1,496,651
Vitalize conference for Volunteers (c)	-	450,047	77,688	-	527,735	208,117
Other initiatives (d)	74,595	224,309	64,572	-	363,476	471,924
Administration	-	106,718	146,191	3,455	256,364	413,589
International Association for Volunteer Effort conference (e)	-	-	-	-	-	1,316,081
	<u>\$ 5,957,995</u>	<u>\$ 886,618</u>	<u>\$ 534,001</u>	<u>\$ 3,455</u>	<u>\$ 7,382,069</u>	<u>\$ 8,529,528</u>

Note 7 Expenses by Object (Continued)

- (a) Grants paid under this program are to assist volunteer organizations with their operating, program, and capital expenditure needs.
- (b) Grants paid under this program are to non-government organizations for developmental projects in third world countries.
- (c) The Vitalize conference is an annual provincial volunteer conference to assist in the development of volunteer and community non-profit organizations.
- (d) Other initiatives include Volunteer Week, Leaders of Tomorrow, Leaders In Action, Make Contact, Innovation Grant program, International Volunteer Exchange program, and Volunteer Imagine symposiums.
- (e) The Foundation hosted the world volunteer conference of the International Association for Volunteer Effort in August 1998. The project was funded by the Foundation as well as the Canadian International Development Agency and other corporate sponsors.
- (f) The Foundation receives financial and administrative services from the Department of Community Development, a related party.

Note 8 Budget

The budget was approved by the Board of Directors on December 22, 1998. Total budgeted revenues and expenses agree to the 1999-2000 Government and Lottery Fund Estimates.

Note 9 Honoraria

	2000			1999
	Honoraria ^(a)	Benefits and Allowances ^(b)	Total	Total
Board^(c):				
Chair	\$ 15,708	\$ -	\$ 15,708	\$ 18,246
Other members (6)	31,349	-	31,349	25,792

^(a) The Foundation has no employees. Staff of the Department of Community Development administer the Foundation. Disclosure of information on their salaries and benefits, a requirement under Treasury Directive 12/98, is included in the financial statements of the Department of Community Development.

^(b) No benefits were provided to Board members.

^(c) Members appointed to the Foundation are paid honoraria for attending Foundation meetings at rates set by Ministerial Order. They are also paid for sub-committee meetings, to attend out of town meetings, and for attending to other Foundation duties.

Note 10 Related Party Transactions

During the year, the Foundation:

- (a) received accommodation, manpower and other services from various Government of Alberta organizations at no charge. These services had an estimated value of \$64,000 (1999 \$102,000) and are not included in expenses. These costs are recorded by the organizations that paid the expenses on behalf of the Foundation;
- (b) received \$40,000 (1999 \$65,000) from the Alberta Sport, Recreation, Parks and Wildlife Foundation for the Make Contact, and Leaders In Action programs; and
- (c) paid \$9,873 (1999 \$22,782) for supplies and services to various Government of Alberta organizations.

Transactions with other related parties are disclosed in the statement of operations and in Note 7.

Note 11 Commitments

As at March 31, 2000, the Foundation had commitments for grants approved, but not expended, pending fulfillment of eligibility conditions as follows:

	<u>2000</u>	<u>1999</u>
1999 - 2000	\$ -	\$ 90,000
2000 - 2001	<u>90,000</u>	<u>90,000</u>
	<u>\$ 90,000</u>	<u>\$ 180,000</u>

Note 12 Comparative Figures

Certain 1999 figures have been reclassified to conform to 2000 presentation.

Note 13 Approval of Financial Statements

These financial statements have been approved by the Board of Directors.

**Alberta Social Housing
Corporation**

Financial Statements

March 31, 2000

ALBERTA SOCIAL HOUSING CORPORATION

FINANCIAL STATEMENTS

MARCH 31, 2000

Auditor's Report

Statement of Financial Position

Statement of Operations

Statement of Changes in Financial Position

Notes to the Financial Statements

Schedule of Revenue Detailed by Type

Schedule of Expense Detailed by Object

AUDITOR'S REPORT

To the Board of Directors of the
Alberta Social Housing Corporation

I have audited the statement of financial position of the Alberta Social Housing Corporation as at March 31, 2000 and the statements of operations and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Corporation is required to follow the corporate government accounting policies and reporting practices established by Alberta Treasury, including the following policy that is an exception from generally accepted accounting principles. As disclosed in Note 17, salaries and benefits, accommodation and other costs incurred in the operation of the Corporation have not been included in expenses. These costs, estimated at \$8,200,000, are recorded by the departments that paid the expenses on behalf of the Corporation.

In my opinion, except for the effects of the matter discussed in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Edmonton, Alberta
May 24, 2000

Peter Valentine FCA
Auditor General

ALBERTA SOCIAL HOUSING CORPORATION
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2000
(thousands of dollars)

	<u>2000</u>	<u>1999</u>
<u>ASSETS</u>		
Cash (Note 3)	\$ 656	\$ 1,739
Accounts receivable	14,834	14,463
Loans and advances:		
Other receivables (Note 4)	2,805	3,116
Mortgages (Note 5)	40,470	45,942
Capital assets (Note 6)	890,101	916,330
Deferred financing charges	2,569	2,820
	<u>\$ 951,435</u>	<u>\$ 984,410</u>
<u>LIABILITIES AND SURPLUS</u>		
Liabilities:		
Accrued interest payable	\$ 13,220	\$ 13,917
Accounts payable	5,512	10,977
Short-term notes payable to Treasury Department	9,911	14,880
Due to the Department of Community Development	25,048	26,518
Allowance for losses on guarantees and indemnities (Note 7)	2,561	3,624
Advance from Treasury Department (Note 8)	45,260	53,110
Long-term debt (Note 9)	637,558	693,728
	<u>739,070</u>	<u>816,754</u>
Surplus (deficit):		
At beginning of year	167,656	(68,471)
Net operating results	44,709	236,127
At end of year	<u>212,365</u>	<u>167,656</u>
	<u>\$ 951,435</u>	<u>\$ 984,410</u>

The accompanying notes and schedules are part of these financial statements.

ALBERTA SOCIAL HOUSING CORPORATION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2000
(thousands of dollars)

	<u>2000</u>		<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	(Note 11)		
Revenues (Schedule 1)			
Seniors programs	\$ 34,033	\$ 42,426	\$ 48,835
Special Purpose programs	40,016	40,514	41,392
Other asset administration	831	946	3,221
Contributions from the Department of Community Development (Note 2 (f))	34,023	40,943	54,445
	<u>108,903</u>	<u>124,829</u>	<u>147,893</u>
Expenses (Schedule 2)			
Seniors programs	16,669	15,803	30,016
Special Purpose programs	33,854	35,283	34,616
Other asset administration	1,080	814	789
Grants in kind (Note 2 (f))	10,187	2,865	-
Debt servicing costs (Note 10)	60,000	59,152	73,774
	<u>121,790</u>	<u>113,917</u>	<u>139,195</u>
Provision for (recovery of) losses on:			
Capital assets	-	(465)	487
Loans and advances	-	(78)	(227)
Guarantees and indemnities	1,855	(1,063)	202
Doubtful accounts	-	91	80
	<u>1,855</u>	<u>(1,515)</u>	<u>542</u>
Total expenses	<u>123,645</u>	<u>112,402</u>	<u>139,737</u>
Loss (gain) on disposal of capital assets	<u>(40,284)</u>	<u>(1,608)</u>	<u>4,146</u>
Excess (deficiency) of revenues over expenses	25,542	14,035	4,010
Contributions from the Department of Community Development for debt retirement (Note 2 (f))	30,674	30,674	232,117
Net operating results	<u>\$ 56,216</u>	<u>\$ 44,709</u>	<u>\$ 236,127</u>

The accompanying notes and schedules are part of these financial statements.

ALBERTA SOCIAL HOUSING CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 2000
(thousands of dollars)

	2000	1999
Operating activities:		
Net operating results	\$ 44,709	\$ 236,127
Non-cash items:		
Amortization of capital assets	24,590	24,093
Amortization of deferred financing charges	251	348
Provision for (recovery of) losses	(1,515)	542
Grants in kind	2,865	-
Loss (gain) on disposal of capital assets	(1,608)	4,146
	<u>69,292</u>	<u>265,256</u>
Decrease (increase) in accounts receivable before provisions	(462)	3,974
Decrease in accrued interest payable	(697)	(5,462)
Increase (decrease) in accounts payable	(5,465)	3,228
Decrease in short term notes payable to Treasury Department	(4,969)	(9,027)
	<u>(11,593)</u>	<u>(7,287)</u>
Cash provided by operating transactions	<u>57,699</u>	<u>257,969</u>
Investing transactions:		
Decrease in other receivables	311	1,946
Mortgage repayments	5,421	5,410
Proceeds from disposition of capital assets	6,234	8,739
Purchases of capital assets	(2,403)	(1,309)
Transfer of assets from the Department of Infrastructure	(2,855)	(8,235)
Cash provided by investing activities	<u>6,708</u>	<u>6,551</u>
Financing transactions:		
Repayment of advance from Treasury Department	(7,850)	(3,900)
Repayment of long term debt	(56,170)	(271,376)
Increase (decrease) in due to Department of Community Development	(1,470)	4,893
Cash applied to financing activities	<u>(65,490)</u>	<u>(270,383)</u>
Net cash used	(1,083)	(5,863)
Cash at beginning of year	<u>1,739</u>	<u>7,602</u>
Cash at end of year	<u>\$ 656</u>	<u>\$ 1,739</u>

The accompanying notes and schedules are part of these financial statements.

ALBERTA SOCIAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2000

Note 1 Authority and Purpose

The Alberta Social Housing Corporation (the "Corporation") operates under the authority of the Alberta Housing Act, Chapter A-30.1.

The Corporation's primary purpose is to facilitate the provision of social housing accommodation, through public non profit management bodies and private non profit groups, to seniors, low income families and individuals, and those with special needs.

The Corporation intends to dispose of assets that are surplus to its social housing program needs.

The Corporation is a crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed base of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

(a) Revenue and Expense Recognition

Management bodies have been established by the Minister of Community Development (the "Minister") to operate most of the Corporation's social housing projects. Contributions to and recoveries from management bodies are recorded in these financial statements in the periods that the management bodies generated the surpluses or incurred the deficits.

Rental amounts, for agency managed and directly managed properties, are recorded as revenue when rental services are provided.

Note 2 Significant Accounting Policies and Reporting Practices (continued)

(a) Revenue and Expense Recognition (continued)

Interest on mortgages is recognized on an accrual basis until a mortgage is classified as non-accrual. Interest on non-accrual loans is recognized as revenue on a cash basis.

(b) Capital Assets

Donated capital assets are recorded at their fair value at the time of contribution.

When capital assets are gifted or sold for less than fair value to parties external to the government reporting entity, the fair values of these assets less any nominal proceeds are recorded as grants in kind.

Buildings, contents and leasehold improvements are reported at cost less accumulated amortization. Land and work in progress are not amortized and reported at cost.

These assets are amortized over their estimated useful lives on a straight-line basis at the following annual rates:

Building and contents:

Rural and Native housing	- 4% and 5%
Rural mobile homes	- 10%
Other rental properties	- 2%
Leasehold improvements	- The lesser of the lease term and 40 years

Surplus assets are valued at lower of cost or net realizable value.

(c) Loans and Advances

Mortgages are reported at cost less provisions for losses. Cost includes amounts advanced, accrued interest, and other charges, less repayments and subsidies. Rural and Native mortgages are classified as non-accrual when interest or principal payments are past due 60 days. Mortgages for sale are classified as non-accrual when interest or principle payments are past 30 days.

Note 2 Significant Accounting Policies and Reporting Practices (continued)

(d) Deferred Financing Charges

Deferred charges on debt financing are amortized on a straight line basis over the life of the related debt instrument.

(e) Measurement Uncertainty

Estimates are used in accruing revenues and expenses in circumstances where the actual revenues and expenses are unknown at the time the financial statements are prepared. Uncertainty in the determination of the amount at which an item is recognized in financial statements is known as measurement uncertainty. Such uncertainty exists when there is a variance between the recognized amount and another reasonably possible amount, as there is whenever estimates are used.

Measurement uncertainty that is material to these financial statements exists in the accrual of allowances for losses on the guarantees and indemnities issued, and on the valuation of assets held for sale. Management considers that the recognized amounts for the above allowances for losses are unlikely to change by a material amount within one year from the date of the financial statements.

(f) Change in Accounting Policy

The Corporation has changed the way it accounts for the disposal of capital assets at less than fair value. The fair value of the capital assets sold to parties external to the government reporting entity less any nominal proceeds is reported as grants in kind. The difference between the fair value and the carrying value of the capital assets disposed are recorded as gains/losses on disposal. Previously the difference between the carrying value of capital assets disposed and the nominal proceeds received were treated as gain/loss on disposal. This change in accounting policy has been applied prospectively.

The Corporation has changed the way it accounts for contributions from the Department of Community Development. Contributions are now recorded as revenue when cash is received. Previously, contributions were deferred and recorded as revenue in the period when the related expenses were incurred. This change in accounting policy has been applied prospectively. If this change had not been made, the contributions from the Department and the net operating results would have decreased by \$5,097,000 and the amount due to the Department at March 31, 2000 would have increased by an equivalent amount.

Note 3 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (the "Fund") of the Province of Alberta. The Fund is being managed with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed income securities with a maximum term to maturity of five years. The Corporation earns interest on its daily cash balance at the average rate of earnings of the Fund, which varies depending upon the prevailing market interest rates.

The fair value of the Corporation's investments in the Fund is estimated to approximate their carrying amounts due to their short-term nature.

Note 4 Loans and Advances - Other Receivables

Other receivables result from the Corporation financing the following:

	<u>2000</u>	<u>1999</u>
	(thousands of dollars)	
Sale of land to:		
Municipalities	\$ 19	\$ 27
Others	2,308	72
Construction of student residences for the Province of Alberta	-	2,338
Amounts required on renegotiation of mortgages	28	117
Sale of surplus housing	<u>450</u>	<u>562</u>
	<u>\$2,805</u>	<u>\$3,116</u>

Note 5 Loans and Advances – Mortgages

	2000			1999	
	Accrual	Non-Accrual	Allowance for losses	Total	Total
	(thousands of dollars)				
Rural and Native ^(a)	\$ 30,257	\$ 2,104	\$ (136)	\$ 32,225	\$ 37,370
Mortgages held for sale	8,369	-	(124)	8,245	8,572
	<u>\$ 38,626</u>	<u>\$ 2,104</u>	<u>\$ (260)</u>	<u>\$ 40,470</u>	<u>\$ 45,942</u>

(a) These mortgages are provided under the Rural and Native Housing program with payments based on an amortization period of 25 years and five year terms.

Note 6 Capital Assets

	2000	1999
	(thousands of dollars)	
<u>Seniors Housing Program Assets</u> ^(a)		
Senior citizens self contained units	\$ 669,754	\$ 667,369
Senior citizens' lodges	177,270	175,563
<u>Special Purpose Housing Program Assets</u> ^(a)		
Community housing	373,240	373,260
Rural and native units	18,877	19,200
Special needs housing	12,299	12,299
Rural mobile homes	3,187	5,039
Total cost	<u>1,254,627</u>	<u>1,252,730</u>
Accumulated amortization	<u>(376,901)</u>	<u>(353,349)</u>
Net book value of social housing program assets	<u>877,726</u>	<u>899,381</u>
<u>Surplus Assets</u>		
Surplus land agreements	13,923	18,192
Surplus rental properties	191	961
Total cost	<u>14,114</u>	<u>19,153</u>
Allowance for losses	<u>(1,739)</u>	<u>(2,204)</u>
Net book value of surplus assets	<u>12,375</u>	<u>16,949</u>
Total net book value	<u>\$ 890,101</u>	<u>\$ 916,330</u>

(a) Rental properties, primarily managed by non-profit management bodies and agencies.

Note 7 Guarantees and Indemnities

The Corporation has outstanding guarantees that were issued on the sale of certain of its mortgages whereby the Corporation will reimburse mortgagees for any losses which may occur on default by mortgagors. Any claims for losses by the mortgagees will be reduced by the amounts realized from the sale of the underlying properties.

Guaranteed amounts, the last of which was guaranteed on March 30, 1994, are as follows:

	<u>2000</u>	<u>1999</u>
	(thousands of dollars)	
Mortgages, on single family properties, guaranteed to 2015	\$ 269	\$ 646
Mortgages, on multi-unit rental properties and land, guaranteed to:		
2001	903	913
2003	2,104	2,548
2004	2,175	2,235
2007	32,754	40,197
2008	729	749
2009	413	4,413
2011	66,295	70,990
2012	-	158
2017	-	-
2018	1,317	1,354
2022	-	4,002
	<u>106,690</u>	<u>127,559</u>
	<u>\$106,959</u>	<u>\$128,205</u>

Under the former mobile home loan insurance program, the Corporation has agreed to indemnify losses on mobile home loans issued by financial institutions. The outstanding loans as at March 31, 2000 amount to \$11,248,000 (1999 \$16,052,000). This program was terminated effective October 1, 1993, however the Corporation has an ongoing commitment on the insurance policies remaining in force.

An allowance for losses has been made on these guarantees and indemnities in the amount of \$2,561,000 (1999 \$3,624,000).

Note 8 Advance from Treasury Department

The advance is interest free and is repayable on demand.

Note 9 Long-Term Debt

The Corporations's long-term debt and exposure to interest rate risk is summarized in the following table:

	2000		1999					
	(thousands of dollars)							
	1 year or less	%	1 to 5 years	%	More than 5 years	%	Total	Total
		(d)		(d)		(d)		
Debentures payable:								
Alberta Heritage Savings Trust Fund ^(a)	\$ 42,316	8.30%	\$ 38,677	7.60%	\$ 111,859	17.40%	\$ 192,852	\$ 230,558
Canada Mortgage and Housing Corporation ^(b)	-		-		90,058	9.29%	90,058	96,117
Note payable to Treasury Department ^(c)	-		-		354,648	5.93%	354,648	367,053
							<u>\$ 637,558</u>	<u>\$ 693,728</u>

- maturing 2010 to 2017 with a weighted average interest rate of 13.04%.
- maturing 2022 to 2030, with a weighted interest rate of 9.29%.
- maturing September 16, 2016, with a stated rate of 5.93%.
- effective interest rate

The repayment of principal and interest on all borrowings is guaranteed by the Province of Alberta. The debentures are repayable in equal annual or semi-annual instalments and the note payable is repayable in equal semi-annual instalments.

Approximate aggregate repayments of principle in each of the next five years are:

2000-01	54,543,000
2001-02	62,497,000
2002-03	20,346,000
2003-04	22,122,000
2004-05	24,092,000

Note 10 Debt servicing costs

The debt servicing costs associated with individual programs are:

	<u>2000</u>	<u>1999</u>
Seniors programs	\$ 36,290	\$ 45,978
Special Purpose programs	22,834	27,749
Other asset administration	28	47
	<u>\$ 59,152</u>	<u>\$ 73,774</u>

Note 11 Budget

Following the major reorganization and transfers of responsibility announced by the government during the year, the Ministry of Community Development had an internal reorganization. Effective April 1, 1999, the responsibilities of the Corporation changed as some programs were transferred from the Corporation to the Department of Community Development. As a result of this change, budgeted revenues and expenses have been restated from those disclosed in the 1999-2000 Government and Lottery Fund Estimates.

Budgeted net operating results agrees with the 1999-2000 Government and Lottery Fund Estimates.

Note 12 Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, accrued interest payable, accounts payable and advance from Treasury Department are estimated to approximate their book values. Fair values of loans and advances are not reported due to there being no organized financial market for the instruments and it is not practicable within constraints of timeliness or cost to estimate the fair value with sufficient reliability.

Long term debt has a fair value of \$262,672,000 for Alberta Heritage Savings and Trust Fund debentures and \$124,750,000 for Canada Mortgage and Housing Corporation debentures. Fair values for debt are based on the Province of Alberta's current borrowing rates, which are available to the Corporation for debt with similar terms and maturities.

Note 13 Program Recoveries

Cost-sharing agreements provide for a contribution by Canada Mortgage and Housing Corporation towards the capital costs and operating results of approved social housing program projects, and for subsidies on rental properties and for mortgages owned privately or by the Alberta Social Housing Corporation.

Note 14 Rental Properties - Contributions to and Recoveries from Management Bodies

The Corporation makes contributions to management bodies that have recorded expenses in excess of revenues and recovers amounts from management bodies that have revenues in excess of recorded expenses. Management bodies do not record expenses for interest on long-term debt and amortization of managed properties. These costs are incurred and recorded by the Corporation.

Information on the revenues and recorded expenses of management bodies is disclosed so as to provide the reader with an understanding of the scope of the housing services being provided by the Corporation through the management bodies.

The revenues and recorded expenses for the social housing projects, managed by management bodies, are as follows:

	2000	1999
	(thousands of dollars)	
Revenues	\$ 94,807	\$ 92,299
Expenses recorded by management bodies	85,037	81,704
Net operating results	9,770	10,595
Less funds retained in the year by management bodies	-	1,684
	<u>\$ 9,770</u>	<u>\$ 8,911</u>

The above results are recorded on the statement of operations for the year as follows:

	2000	1999
	(thousands of dollars)	
Recoveries from management bodies (Schedule 1)	\$ 12,503	\$ 13,574
Contributions to management bodies (Schedule 2)	2,733	4,663
Net results	<u>\$ 9,770</u>	<u>\$ 8,911</u>

Note 15 Salary and Benefits

The Corporation has no salary or benefits to report under Treasury Board Directive 12/98 because:

(a) The Corporation has no employees. Staff of the Department of Community Development administer the Corporation. Disclosure of information on their salaries and benefits is included in the financial statements of the Department of Community Development.

(b) The Corporation did not pay honoraria to its Board members.

Note 16 Commitments

The Corporation leases land under various operating leases for the purpose of providing social housing. Total future payments on these leases amounts to \$52,110,000 (1999 \$53,500,000). Lease payments of \$1,300,000 are due in each of the next five years.

Note 17 Contingencies

At March 31, 2000 the Corporation is a defendant in four legal claims (1999-four legal claims). These claims have specified amounts totaling \$586,000 (1999-four claims with a specified amount of \$2,600,000). In all of the legal claims the Corporation has been jointly named with other entities. Two claims amounting to \$500,000 are covered by the Alberta Risk Management Fund.

The resulting loss, if any, from these claims cannot be determined.

Note 18 Related Party Transactions

As at or for the year ended March 31, 2000, the Corporation:

(a) owed \$409,819,000 (1999 \$435,044,000) to the Department of Treasury for the short term notes payable, interest free advance, and long term debt;

(b) owed \$192,852,000 (1999 \$230,558,000) to the Alberta Heritage Saving Trust Fund;

(c) received \$71,617,000 (1999 \$286,562,000) as contributions from the Department of Community Development;

(d) paid \$50,407,000 (1999 \$63,880,000) for debt servicing costs to the Department of Treasury;

Note 18 Related Party Transactions (continued)

- (e) owed \$25,048,000 (1999 \$26,518,000) to the Department of Community Development;
- (f) owed \$13,220,000 (1999 \$13,916,000) to the Department of Treasury for accrued interest;
- (g) received accommodation, manpower, and other services from various Government of Alberta organizations at no cost. These services had an estimated value of \$8,400,000 (1999 \$8,200,000), and are not included in expenses. These costs are recorded by the organizations that paid the expenses on behalf of the Corporation;
- (h) received capital assets from the Department of Infrastructure at a net book value of \$2,855,000 (1999 \$8,235,000);
- (i) had a receivable from the Department of Treasury of \$2,569,000 (1999 \$5,313,000);
- (j) paid \$436,000 (1999 \$396,000) for insurance to the Alberta Risk Management Fund; and
- (k) received revenue from the Department of Treasury for student housing \$ nil (1999 \$181,000).

Note 19 Comparative Figures

Certain 1999 figures have been reclassified to conform to the 2000 presentation.

Assets held for sale reported in 1999 have been reclassified. The mortgages held for sale have been reclassified to loans and advances and land and buildings held for sale have been reclassified to capital assets.

Note 20 Approval of Financial Statements

These financial statements have been approved by the Senior Financial Officer of Community Development and the President of Alberta Social Housing Corporation.

ALBERTA SOCIAL HOUSING CORPORATION
SCHEDULE OF REVENUE DETAILED BY TYPE
FOR THE YEAR ENDED MARCH 31, 2000
(thousands of dollars)

Schedule 1

	<u>2000</u>		<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Internal Government Transfers			
Contributions from Department of Community Development	<u>\$ 34,023</u>	<u>\$ 40,943</u>	<u>\$ 54,445</u>
Transfers from the Government of Canada			
Recoveries from Canada Mortgage and Housing Corporation (Note 13)	<u>64,950</u>	<u>66,336</u>	<u>66,150</u>
Investment Income			
Mortgages	<u>1,730</u>	<u>916</u>	<u>1,960</u>
Bank and other	<u>-</u>	<u>445</u>	<u>363</u>
	<u>1,730</u>	<u>1,361</u>	<u>2,323</u>
Other revenue			
Recoveries from management bodies (Note 14)	<u>8,000</u>	<u>12,503</u>	<u>13,574</u>
Rental properties	<u>-</u>	<u>498</u>	<u>762</u>
Transfer of program assets from Department of Infrastructure	<u>-</u>	<u>2,855</u>	<u>8,235</u>
Miscellaneous	<u>200</u>	<u>333</u>	<u>2,404</u>
	<u>8,200</u>	<u>16,189</u>	<u>24,975</u>
Total revenue before contributions from Department of Community Development for debt repayment	<u>108,903</u>	<u>124,829</u>	<u>147,893</u>
Contributions from Department of Community Development for debt repayment	<u>30,674</u>	<u>30,674</u>	<u>232,117</u>
	<u>\$ 139,577</u>	<u>\$ 155,503</u>	<u>\$ 380,010</u>

ALBERTA SOCIAL HOUSING CORPORATION
SCHEDULE OF EXPENSE DETAILED BY OBJECT
FOR THE YEAR ENDED MARCH 31, 2000
(thousands of dollars)

Schedule 2

	<u>2000</u>		<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Supplies and services	\$ 2,280	\$ 2,138	\$ 2,007
Grants	30,557	25,304	34,658
Contributions to management bodies (Note 14)	4,953	2,733	4,663
Financial transactions and other	60,000	59,152	73,774
Amortization of capital assets	24,000	24,590	24,093
Total expenses	<u>\$ 121,790</u>	<u>\$ 113,917</u>	<u>\$ 139,195</u>

Alphabetical List of Entities' Financial Information in Ministry Annual Reports

Entities Included in the Consolidated Government Reporting Entity

Ministry, Department, Fund or Agency	Ministry Annual Report
Agriculture Financial Services Corporation	Agriculture, Food and Rural Development
Alberta Agricultural Research Institute	Innovation and Science
Alberta Alcohol and Drug Abuse Commission	Health and Wellness
Alberta Dairy Control Board	Agriculture, Food and Rural Development
Alberta Energy and Utilities Board	Resource Development
Alberta Foundation for the Arts	Community Development
Alberta Gaming and Liquor Commission	Gaming
Alberta Government Telephones Commission, The	Treasury
Alberta Heritage Foundation for Medical Research Endowment Fund	Treasury
Alberta Heritage Savings Trust Fund	Treasury
Alberta Heritage Scholarship Fund	Treasury
Alberta Historical Resources Foundation, The	Community Development
Alberta Informatics Circle of Research Excellence Inc.	Innovation and Science
Alberta Insurance Council	Treasury
Alberta Municipal Financing Corporation	Treasury
Alberta Oil Sands Technology and Research Authority	Innovation and Science
Alberta Opportunity Company	Agriculture, Food and Rural Development
Alberta Pensions Administration Corporation	Treasury
Alberta Petroleum Marketing Commission	Resource Development
Alberta Research Council Inc.	Innovation and Science
Alberta Risk Management Fund	Treasury
Alberta School Foundation Fund	Learning
Alberta Science, Research and Technology Authority	Innovation and Science
Alberta Securities Commission	Treasury
Alberta Social Housing Corporation	Community Development
Alberta Sport, Recreation, Parks and Wildlife Foundation	Community Development
Alberta Treasury Branches	Treasury
ATB Investment Services Inc.	Treasury
Awasak Child and Family Services Authority	Children's Services

Ministry, Department, Fund or Agency	Ministry Annual Report
Calgary Rocky View Child and Family Services Authority	Children's Services
Child and Family Services Authority - Region 13	Children's Services
Child and Family Services Authority - Region 14	Children's Services
Credit Union Deposit Guarantee Corporation	Treasury
Crop Reinsurance Fund of Alberta	Agriculture, Food and Rural Development
Department of Agriculture, Food and Rural Development	Agriculture, Food and Rural Development
Department of Children's Services	Children's Services
Department of Community Development	Community Development
Department of Environment	Environment
Department of Gaming	Gaming
Department of Health and Wellness	Health and Wellness
Department of Innovation and Science	Innovation and Science
Department of Justice	Justice
Department of Learning	Learning
Department of Resource Development	Resource Development
Department of Treasury	Treasury
Diamond Willow Child and Family Services Authority	Children's Services
Environmental Protection and Enhancement Fund	Environment
Gainers Inc.	Treasury
Government House Foundation, The	Community Development
Hearthstone Child and Family Services Authority	Children's Services
Historic Resources Fund	Community Development
Human Rights, Citizenship and Multiculturalism Education Fund	Community Development
Keystone Child and Family Services Authority	Children's Services
Lottery Fund	Gaming
Ma'Mowe Capital Region Child and Family Services Authority	Children's Services
Metis Settlements Child and Family Services Authority	Children's Services
Ministry of Agriculture, Food and Rural Development	Agriculture, Food and Rural Development
Ministry of Children's Services	Children's Services
Ministry of Community Development	Community Development
Ministry of Economic Development	Economic Development
Ministry of Environment	Environment
Ministry of Executive Council	Executive Council
Ministry of Gaming	Gaming
Ministry of Government Services	Government Services

Ministry, Department, Fund or Agency	Ministry Annual Report
Ministry of Health and Wellness	Health and Wellness
Ministry of Human Resources and Employment ¹	Human Resources and Employment
Ministry of Infrastructure ¹	Infrastructure
Ministry of Innovation and Science	Innovation and Science
Ministry of International and Intergovernmental Relations ¹	International and Intergovernmental Relations
Ministry of Justice	Justice
Ministry of Learning	Learning
Ministry of Municipal Affairs ¹	Municipal Affairs
Ministry of Resource Development	Resource Development
Ministry of Treasury	Treasury
N.A. Properties (1994) Ltd.	Treasury
Natural Resources Conservation Board	Environment
Neegan Awas'sak Child and Family Services Authority	Children's Services
Persons with Developmental Disabilities Calgary Region Community Board	Health and Wellness
Persons with Developmental Disabilities Central Alberta Community Board	Health and Wellness
Persons with Developmental Disabilities Edmonton Community Board	Health and Wellness
Persons with Developmental Disabilities Foundation	Health and Wellness
Persons with Developmental Disabilities Michener Centre Facility Board	Health and Wellness
Persons with Developmental Disabilities Northeast Alberta Community Board	Health and Wellness
Persons with Developmental Disabilities Northwest Alberta Community Board	Health and Wellness
Persons with Developmental Disabilities Provincial Board	Health and Wellness
Persons with Developmental Disabilities South Alberta Community Board	Health and Wellness
Ribstone Child and Family Services Authority	Children's Services
S C Financial Ltd.	Treasury
Sakaigun Asky Child and Family Services Authority	Children's Services
Sakaw Askiy Child and Family Services Authority	Children's Services
Silver Birch Child and Family Services Authority	Children's Services
Southeast Alberta Child and Family Services Authority	Children's Services
Sun Country Child and Family Services Authority	Children's Services
Supplementary Retirement Plan Reserve Fund	Treasury
Victims of Crime Fund	Justice
West Yellowhead Child and Family Services Authority	Children's Services
Wild Rose Foundation, The	Community Development
Windsong Child and Family Services Authority	Children's Services

Entities NOT Included in the Consolidated Government Reporting Entity

Ministry, Department, Fund or Agency	Ministry Annual Report
Alberta Cancer Board	Health and Wellness
Alberta Heritage Foundation for Medical Research	Innovation and Science
Alberta Mental Health Board	Health and Wellness
Alberta Teachers' Retirement Fund Board	Learning
Improvement Districts Trust Account	Municipal Affairs
Local Authorities Pension Plan	Treasury
Long-Term Disability Income Continuance Plan - Bargaining Unit	Human Resources and Employment
Long-Term Disability Income Continuance Plan - Management, Opted Out and Excluded	Human Resources and Employment
Management Employees Pension Plan	Treasury
Provincial Judges and Masters in Chambers Pension Plan	Treasury
Public Post Secondary Institutions	Learning
Public Service Management (Closed Membership) Pension Plan	Treasury
Public Service Pension Plan	Treasury
Regional Health Authorities	Health and Wellness
School Boards	Learning
Special Areas Trust Account	Municipal Affairs
Special Forces Pension Plan	Treasury
Universities Academic Pension Plan	Treasury
Workers' Compensation Board	Human Resources and Employment

* Ministry includes only the department so separate department financial statements are not necessary.

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